

SHERMAN COUNTY, KANSAS

FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

SHERMAN COUNTY, KANSAS

Financial Statements
For the Year Ended December 31, 2011

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VONFELDT, BAUER & VONFELDT, CHTD.

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INDEPENDENT AUDITORS' REPORT

To the County Commissioners
Sherman County, Kansas
Goodland, Kansas 67735

We have audited the accompanying primary government financial statements of Sherman County, Kansas, as of and for the year ended December 31, 2011, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents. These financial statements are the responsibility of Sherman County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year partial (and summarized) comparative financial information has been derived from the County's 2010 financial statements and, in our report dated August 10, 2011, we expressed an unqualified opinion on the financial statements taken as a whole.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the Kansas Municipal Audit Guide. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

As discussed more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2011, the changes in its financial position, or where applicable, its cash flows for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Sherman County, as of December 31, 2011 and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

The schedules presented as additional information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The additional schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants

August 17, 2012

SHERMAN COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2011

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds:		
General Fund	\$ 339,086.40	\$ 0.00
Special Revenue Funds:		
Appraiser Fund	7,531.68	0.00
City/County Recreation Fund	0.00	0.00
County Health Fund	43,561.84	0.00
Direct Election Fund	21,759.32	0.00
Employee Benefits Fund	46,736.82	0.00
Free Fair Fund	0.00	0.00
Historical Society Fund	0.00	0.00
Home Maintenance Fund	38,427.47	0.00
Hospital Maintenance Fund	0.00	0.00
Noxious Weed Fund	7,200.99	0.00
Noxious Weed Capital Outlay Fund	3,437.47	0.00
Program for Elderly Fund	0.00	0.00
Road and Bridge Fund	403,034.95	0.00
Soldiers Memorial Park Fund	18,105.14	0.00
Special Alcohol Program Fund	2,741.44	0.00
Special Parks & Recreation Fund	1,204.46	0.00
Special Machinery Fund	101,536.86	0.00
Capital Improvement Fund	234,924.20	0.00
Equipment Reserve Fund	22,393.60	0.00
Tort Liability Fund	2,763.75	0.00
Tourism and Convention Fund	0.00	0.00
Sheriff Reward Fund	1,193.63	0.00
County Health Capital Outlay Fund	50,467.65	0.00
Health Care Services Fund	222,260.42	0.00
Conservation District Fund	0.00	0.00
Cemetery Fund	0.00	0.00
Library Fund	0.00	0.00
911 Telephone Service Fund	40,745.71	0.00
Auto Motor Special Fund	0.00	0.00
Prosecuting Attorney Training Fund	504.94	0.00
Prosecuting Attorney Diversion Fund	4,042.59	0.00
Register of Deeds Technology Fund	13,488.03	0.00
Economic Development Fund	100,980.31	0.00
Micro Loans Fund	27,133.70	0.00
CDBG Grant Fund	100.36	0.00
911 Wireless Fund	80,928.29	0.00
Kansas Emergency Management Grant Fund	0.00	0.00

The notes to the financial statements are an integral part of this statement.

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,500,610.42	\$ 2,363,656.15	\$ 476,040.67	\$ 162,056.09	\$ 638,096.76
150,259.77	142,192.19	15,599.26	1,257.03	16,856.29
30,451.31	30,424.00	27.31	0.00	27.31
288,018.07	276,631.76	54,948.15	700.39	55,648.54
66,991.15	41,313.44	47,437.03	0.00	47,437.03
1,431,814.63	1,194,965.40	283,586.05	0.00	283,586.05
29,886.32	29,886.32	0.00	0.00	0.00
2,923.58	2,923.58	0.00	0.00	0.00
2,987.33	0.00	41,414.80	0.00	41,414.80
407,612.38	407,612.38	0.00	0.00	0.00
137,325.81	68,829.73	75,697.07	1,965.04	77,662.11
0.00	0.00	3,437.47	0.00	3,437.47
24,690.64	24,125.00	565.64	0.00	565.64
1,423,324.18	1,389,444.88	436,914.25	40,583.19	477,497.44
4,461.44	4,772.80	17,793.78	0.00	17,793.78
9,075.41	10,000.00	1,816.85	0.00	1,816.85
1,556.61	2,500.00	261.07	0.00	261.07
0.00	0.00	101,536.86	0.00	101,536.86
0.00	3,610.00	231,314.20	0.00	231,314.20
0.00	10,783.00	11,610.60	10,783.00	22,393.60
14,527.56	15,951.00	1,340.31	0.00	1,340.31
106,442.68	106,442.68	0.00	0.00	0.00
0.00	1,050.00	143.63	0.00	143.63
0.00	0.00	50,467.65	0.00	50,467.65
327,255.61	205,338.00	344,178.03	44.73	344,222.76
22,766.03	22,766.03	0.00	0.00	0.00
47,766.09	47,766.09	0.00	0.00	0.00
24,544.30	24,544.30	0.00	0.00	0.00
17,415.44	19,676.29	38,484.86	0.00	38,484.86
62,519.50	62,519.50	0.00	0.00	0.00
4,981.00	4,694.59	791.35	0.00	791.35
4,260.23	4,175.70	4,127.12	21.00	4,148.12
13,301.31	863.01	25,926.33	0.00	25,926.33
0.00	100,980.31	0.00	0.00	0.00
4,654.65	239.20	31,549.15	0.00	31,549.15
0.00	100.36	0.00	0.00	0.00
136,428.39	139,000.95	78,355.73	0.00	78,355.73
11,878.75	11,878.75	0.00	0.00	0.00

SHERMAN COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2011

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>
Governmental Type Funds (Cont'd):		
Debt Service Funds:		
Bond and Interest Fund	64,707.91	0.00
Sales Tax for Road Project Fund	1,847,028.04	0.00
Capital Projects Funds:		
GO Road Project Fund	25,347.67	0.00
Road Sealing Bond Project Fund	42,584.82	0.00
Proprietary Type Funds:		
Enterprise Funds:		
Solid Waste Fund	772,998.98	0.00
Landfill Excavation Fund	275,434.00	0.00
Post Closure - Landfill Fund	225,000.00	0.00
Jail Commissary Fund	16,196.93	0.00
Fiduciary Type Funds:		
Trust Funds:		
Sheriff Drug Seizure Fund	<u>9,728.65</u>	<u>0.00</u>
Total Primary Government (Excluding Agency Funds - Memorandum Only)	<u>\$ 5,115,319.02</u>	<u>\$ 0.00</u>

The notes to the financial statements are an integral part of this statement.

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
135,505.36	144,354.17	55,859.10	0.00	55,859.10
1,238,980.55	927,878.75	2,158,129.84	0.00	2,158,129.84
359,667.01	23,463.64	361,551.04	0.00	361,551.04
135.90	0.00	42,720.72	0.00	42,720.72
883,092.20	852,828.48	803,262.70	4,243.21	807,505.91
0.00	0.00	275,434.00	0.00	275,434.00
0.00	0.00	225,000.00	0.00	225,000.00
13,040.97	18,943.09	10,294.81	457.01	10,751.82
<u>6,564.94</u>	<u>532.17</u>	<u>15,761.42</u>	<u>0.00</u>	<u>15,761.42</u>
<u>\$ 9,947,717.52</u>	<u>\$ 8,739,657.69</u>	<u>\$ 6,323,378.85</u>	<u>\$ 222,110.69</u>	<u>\$ 6,545,489.54</u>

SHERMAN COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2011

Cash Balances to be Accounted For	<u>\$ 6,545,489.54</u>
Composition of Cash Balance:	
Cash on Hand:	
County Treasurer	\$ 1,447.74
State Fiscal Agent	476,313.75
District Court	25.00
Cash in Banks:	
County Treasurer:	
First National Bank, Goodland, Kansas (reconciled)	377,018.72
Peoples State Bank, Goodland, Kansas (reconciled)	6,315,664.18
Court Trustee - First National Bank, Goodland, Kansas (reconciled)	81,678.73
District Court - First National Bank, Goodland, Kansas (reconciled)	36,101.50
Law Library - Bankwest, Goodland, Kansas (reconciled)	5,062.63
Law Library - Western State Bank, Goodland, Kansas (reconciled)	38,344.84
Certificates of Deposits:	
County Treasurer:	
First National Bank, Goodland, Kansas	550,000.00
Bankwest, Goodland, Kansas	1,630,161.86
Western State Bank, Goodland, Kansas	1,555,000.00
Peoples State Bank, Goodland, Kansas	1,607,250.00
Court Trustee - Peoples State Bank, Goodland, Kansas	100,000.00
Court Trustee - Western State Bank, Goodland, Kansas	<u>100,000.00</u>
Total Cash	12,874,068.95
Agency Funds per Statement 4	<u>(6,328,579.41)</u>
Total Primary Government (Excluding Agency Funds - Memorandum Only)	<u>\$ 6,545,489.54</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2011

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
Governmental Type Funds:		
General Fund	\$ 2,291,166.00	\$ 200,000.00
Special Revenue Funds:		
Appraiser Fund	154,419.00	0.00
City/County Recreation Fund	30,424.00	0.00
County Health Fund	299,330.00	0.00
Direct Election Fund	70,950.00	0.00
Employee Benefits Fund	1,378,500.00	0.00
Free Fair Fund	30,000.00	0.00
Historical Society Fund	3,000.00	0.00
Home Maintenance Fund	20,000.00	0.00
Hospital Maintenance Fund	410,000.00	0.00
Noxious Weed Fund	137,365.00	0.00
Noxious Weed Capital Outlay Fund	0.00	0.00
Program for Elderly Fund	24,125.00	0.00
Road and Bridge Fund	1,663,081.00	0.00
Soldiers Memorial Park Fund	15,835.00	0.00
Special Alcohol Program Fund	10,000.00	0.00
Special Parks & Recreation Fund	2,500.00	0.00
Tort Liability Fund	17,000.00	0.00
Tourism and Convention Fund	140,000.00	0.00
County Health Capital Outlay Fund	0.00	0.00
Health Care Services Fund	527,050.00	0.00
Conservation District Fund	23,000.00	0.00
Cemetery Fund	47,850.00	0.00
Library Fund	25,000.00	0.00
911 Telephone Service Fund	24,483.00	0.00
Auto Motor Special Fund	66,975.00	0.00
Prosecuting Attorney Diversion Fund	12,466.00	0.00
Economic Development Fund	185,020.00	0.00
911 Wireless Fund	108,321.00	115,836.00
Debt Service Funds:		
Bond and Interest Fund	204,355.00	0.00
Sales Tax for Road Project Fund	927,879.00	0.00
Proprietary Type Funds:		
Enterprise Funds:		
Solid Waste Fund	840,000.00	0.00
Jail Commissary Fund	30,960.00	0.00

The notes to the financial statements are an integral part of this statement.

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 2,491,166.00	\$ 2,363,656.15	\$ (127,509.85)
154,419.00	142,192.19	(12,226.81)
30,424.00	30,424.00	0.00
299,330.00	276,631.76	(22,698.24)
70,950.00	41,313.44	(29,636.56)
1,378,500.00	1,194,965.40	(183,534.60)
30,000.00	29,886.32	(113.68)
3,000.00	2,923.58	(76.42)
20,000.00	0.00	(20,000.00)
410,000.00	407,612.38	(2,387.62)
137,365.00	68,829.73	(68,535.27)
0.00	0.00	0.00
24,125.00	24,125.00	0.00
1,663,081.00	1,389,444.88	(273,636.12)
15,835.00	4,772.80	(11,062.20)
10,000.00	10,000.00	0.00
2,500.00	2,500.00	0.00
17,000.00	15,951.00	(1,049.00)
140,000.00	106,442.68	(33,557.32)
0.00	0.00	0.00
527,050.00	205,338.00	(321,712.00)
23,000.00	22,766.03	(233.97)
47,850.00	47,766.09	(83.91)
25,000.00	24,544.30	(455.70)
24,483.00	19,676.29	(4,806.71)
66,975.00	62,519.50	(4,455.50)
12,466.00	4,175.70	(8,290.30)
185,020.00	100,980.31	(84,039.69)
224,157.00	139,000.95	(85,156.05)
204,355.00	144,354.17	(60,000.83)
927,879.00	927,878.75	(0.25)
840,000.00	852,828.48	12,828.48
30,960.00	18,943.09	(12,016.91)

SHERMAN COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 650,292.36	\$ 1,176,734.74	\$ 1,214,753.00	\$ (38,018.26)
Delinquent Tax	845.96	822.02	2,000.00	(1,177.98)
Motor Vehicle Tax	78,408.40	75,542.64	75,625.00	(82.36)
Rental Vehicle Tax	76.27	76.12	0.00	76.12
Recreational Vehicle Tax	1,333.45	1,263.53	1,241.00	22.53
16/20M Vehicle Tax	7,892.69	5,994.23	6,215.00	(220.77)
In Lieu of Tax	806.14	1,478.54	900.00	578.54
County Redemption	18,868.14	35,741.93	25,000.00	10,741.93
Severance Tax	2,435.92	2,268.01	0.00	2,268.01
Sales Tax	539,226.15	615,747.22	510,000.00	105,747.22
Local Alcoholic Liquor Tax	3,428.34	1,556.61	2,000.00	(443.39)
Licenses, Permits, and Fees	111,802.66	106,466.00	85,475.00	20,991.00
Uses of Money and Property	112,103.65	109,576.90	62,000.00	47,576.90
Reimbursements and Miscellaneous	116,417.88	339,458.11	86,000.00	253,458.11
Operating Transfers	29,013.99	27,883.82	32,175.00	(4,291.18)
Total Cash Receipts	<u>1,672,952.00</u>	<u>2,500,610.42</u>	<u>\$ 2,103,384.00</u>	<u>\$ 397,226.42</u>
Expenditures				
County Commissioners	44,329.82	45,440.67	46,100.00	(659.33)
County Clerk	91,296.22	95,334.04	114,900.00	(19,565.96)
County Treasurer	94,117.69	94,639.32	94,765.00	(125.68)
County Attorney	136,939.80	183,155.50	174,020.00	9,135.50
Register of Deeds	40,753.18	40,617.15	48,850.00	(8,232.85)
Building Manager	37,845.85	45,086.64	42,535.00	2,551.64
Sheriff	565,323.24	593,399.41	586,894.00	6,505.41
District Court	74,213.29	78,231.60	111,650.00	(33,418.40)
Courthouse (General Expense)	330,800.79	770,632.31	654,650.00	115,982.31
Central Dispatch	235,975.18	278,204.72	258,890.00	19,314.72
Special Prairie Dog	12,029.87	11,326.86	11,900.00	(573.14)
Non-Departmental	27,789.93	48,081.93	20,000.00	28,081.93
Appropriations	27,950.00	79,506.00	76,012.00	3,494.00
Operating Transfers	150,000.00	0.00	50,000.00	(50,000.00)
Adjustment for Qualifying Budget Credits			200,000.00	(200,000.00)
Total Expenditures	<u>1,869,364.86</u>	<u>2,363,656.15</u>	<u>\$ 2,491,166.00</u>	<u>\$ (127,509.85)</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts Over (Under) Expenditures	(196,412.86)	136,954.27		
Unencumbered Cash, Beginning	535,469.26	339,086.40		
Prior Year Cancelled Encumbrances	<u>30.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 339,086.40</u>	<u>\$ 476,040.67</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
APPRAISER FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 120,452.67	\$ 123,812.96	\$ 128,186.00	\$ (4,373.04)
Delinquent Tax	152.05	93.51	100.00	(6.49)
Motor Vehicle Tax	13,656.27	13,951.79	14,010.00	(58.21)
Rental Vehicle Tax	12.75	14.03	0.00	14.03
Recreational Vehicle Tax	233.08	233.50	230.00	3.50
16/20M Vehicle Tax	1,211.17	1,096.77	1,151.00	(54.23)
In Lieu of Tax	149.32	156.00	175.00	(19.00)
County Redemption	3,189.41	6,213.74	2,400.00	3,813.74
Charges for Services	<u>3,082.36</u>	<u>4,687.47</u>	<u>3,500.00</u>	<u>1,187.47</u>
Total Cash Receipts	<u>142,139.08</u>	<u>150,259.77</u>	<u>\$ 149,752.00</u>	<u>\$ 507.77</u>
Expenditures				
Personal Services	131,788.22	131,499.14	130,744.00	755.14
Contractual Services	8,295.87	7,556.81	18,925.00	(11,368.19)
Commodities	4,498.84	2,876.25	3,750.00	(873.75)
Capital Outlay	<u>223.79</u>	<u>259.99</u>	<u>1,000.00</u>	<u>(740.01)</u>
Total Expenditures	<u>144,806.72</u>	<u>142,192.19</u>	<u>\$ 154,419.00</u>	<u>\$ (12,226.81)</u>
Receipts Over (Under) Expenditures	(2,667.64)	8,067.58		
Unencumbered Cash, Beginning	<u>10,199.32</u>	<u>7,531.68</u>		
Unencumbered Cash, Ending	<u>\$ 7,531.68</u>	<u>\$ 15,599.26</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
CITY/COUNTY RECREATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 18,622.06	\$ 26,328.95	\$ 27,192.00	\$ (863.05)
Delinquent Tax	28.13	20.91	25.00	(4.09)
Motor Vehicle Tax	3,477.05	2,504.32	2,168.00	336.32
Rental Vehicle Tax	3.19	2.79	0.00	2.79
Recreational Vehicle Tax	59.45	40.79	36.00	4.79
16/20M Vehicle Tax	291.29	284.85	178.00	106.85
In Lieu of Tax	23.09	33.12	25.00	8.12
County Redemption	848.43	1,235.58	800.00	435.58
Total Cash Receipts	<u>23,352.69</u>	<u>30,451.31</u>	<u>\$ 30,424.00</u>	<u>\$ 27.31</u>
Expenditures				
Appropriation	<u>23,484.71</u>	<u>30,424.00</u>	<u>30,424.00</u>	<u>0.00</u>
Total Expenditures	<u>23,484.71</u>	<u>30,424.00</u>	<u>\$ 30,424.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(132.02)	27.31		
Unencumbered Cash, Beginning	<u>132.02</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 27.31</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
COUNTY HEALTH FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 27,542.67	\$ 27,491.75	\$ 28,356.00	\$ (864.25)
Delinquent Tax	38.96	22.10	40.00	(17.90)
Motor Vehicle Tax	4,958.24	3,823.32	3,206.00	617.32
Rental Vehicle Tax	4.00	4.33	0.00	4.33
Recreational Vehicle Tax	85.63	61.93	53.00	8.93
16/20 M Vehicle Tax	245.85	460.91	263.00	197.91
In Lieu of Tax	34.16	34.53	42.00	(7.47)
County Redemption	1,316.58	1,838.16	1,000.00	838.16
Federal Grants	142,291.93	103,429.79	110,208.00	(6,778.21)
State Grants	6,250.00	7,000.00	8,000.00	(1,000.00)
Licenses, Fees & Miscellaneous	53,990.92	98,241.25	70,000.00	28,241.25
Appropriation from Health Services	25,807.32	45,610.00	45,610.00	0.00
Total Cash Receipts	<u>262,566.26</u>	<u>288,018.07</u>	<u>\$ 266,778.00</u>	<u>\$ 21,240.07</u>
Expenditures				
Personal Services	173,097.56	185,954.65	199,780.00	(13,825.35)
Contractual Services	57,990.77	76,235.63	72,000.00	4,235.63
Commodities	24,809.31	14,096.48	15,050.00	(953.52)
Capital Outlay	5,135.50	345.00	12,500.00	(12,155.00)
Operating Transfer:				
To Co. Health Capital Outlay	<u>20,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>281,033.14</u>	<u>276,631.76</u>	<u>\$ 299,330.00</u>	<u>\$ (22,698.24)</u>
Receipts Over (Under) Expenditures	(18,466.88)	11,386.31		
Unencumbered Cash, Beginning	<u>62,028.72</u>	<u>43,561.84</u>		
Unencumbered Cash, Ending	<u>\$ 43,561.84</u>	<u>\$ 54,948.15</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
DIRECT ELECTION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 43,123.86	\$ 55,881.07	\$ 57,788.00	\$ (1,906.93)
Delinquent Tax	55.17	40.22	30.00	10.22
Motor Vehicle Tax	5,673.14	5,074.12	5,017.00	57.12
Rental Vehicle Tax	5.67	5.16	0.00	5.16
Recreational Vehicle Tax	96.25	84.67	82.00	2.67
16/20M Vehicle Tax	616.94	418.91	412.00	6.91
In Lieu of Tax	53.46	70.32	65.00	5.32
County Redemption	1,330.09	2,410.87	1,400.00	1,010.87
Reimbursements and Miscellaneous	0.00	3,005.81	0.00	3,005.81
Total Cash Receipts	50,954.58	66,991.15	\$ 64,794.00	\$ 2,197.15
Expenditures				
Personal Services	36,394.64	29,633.27	40,000.00	(10,366.73)
Contractual Services	12,079.83	7,450.28	18,950.00	(11,499.72)
Commodities	12,015.71	4,229.89	9,000.00	(4,770.11)
Capital Outlay	99.40	0.00	3,000.00	(3,000.00)
Total Expenditures	60,589.58	41,313.44	\$ 70,950.00	\$ (29,636.56)
Receipts Over (Under) Expenditures	(9,635.00)	25,677.71		
Unencumbered Cash, Beginning	31,394.32	21,759.32		
Unencumbered Cash, Ending	\$ 21,759.32	\$ 47,437.03		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 839,281.32	\$ 1,175,187.76	\$ 1,214,432.00	\$ (39,244.24)
Delinquent Tax	1,022.72	827.19	500.00	327.19
Motor Vehicle Tax	79,934.79	93,308.33	97,595.00	(4,286.67)
Rental Vehicle Tax	75.36	90.77	0.00	90.77
Recreational Vehicle Tax	1,362.98	1,574.15	1,600.00	(25.85)
16/20M Vehicle Tax	7,314.20	6,346.39	8,020.00	(1,673.61)
In Lieu of Tax	1,040.32	1,478.17	1,200.00	278.17
County Redemption	20,660.27	43,197.15	14,000.00	29,197.15
Reimbursements and Miscellaneous	<u>102,706.93</u>	<u>109,804.72</u>	<u>33,000.00</u>	<u>76,804.72</u>
Total Cash Receipts	<u>1,053,398.89</u>	<u>1,431,814.63</u>	<u>\$ 1,370,347.00</u>	<u>\$ 61,467.63</u>
Expenditures				
Health Insurance	809,141.01	830,418.19	1,000,000.00	(169,581.81)
Employee Retirement	137,297.71	152,408.73	160,000.00	(7,591.27)
Social Security	155,910.97	159,455.57	165,000.00	(5,544.43)
Workmen's Compensation	42,620.83	50,569.00	50,000.00	569.00
Unemployment Insurance	<u>2,387.43</u>	<u>2,113.91</u>	<u>3,500.00</u>	<u>(1,386.09)</u>
Total Expenditures	<u>1,147,357.95</u>	<u>1,194,965.40</u>	<u>\$ 1,378,500.00</u>	<u>\$ (183,534.60)</u>
Receipts Over (Under) Expenditures	(93,959.06)	236,849.23		
Unencumbered Cash, Beginning	<u>140,695.88</u>	<u>46,736.82</u>		
Unencumbered Cash, Ending	<u>\$ 46,736.82</u>	<u>\$ 283,586.05</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
FREE FAIR FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 25,815.67	\$ 25,213.78	\$ 26,083.00	\$ (869.22)
Delinquent Tax	32.89	19.26	20.00	(0.74)
Motor Vehicle Tax	2,866.16	2,987.59	3,005.00	(17.41)
Rental Vehicle Tax	2.64	3.00	0.00	3.00
Recreational Vehicle Tax	48.97	50.00	49.00	1.00
16/20M Vehicle Tax	241.76	234.20	247.00	(12.80)
In Lieu of Tax	32.00	31.78	35.00	(3.22)
County Redemption	<u>695.72</u>	<u>1,346.71</u>	<u>400.00</u>	<u>946.71</u>
Total Cash Receipts	<u>29,735.81</u>	<u>29,886.32</u>	<u>\$ 29,839.00</u>	<u>\$ 47.32</u>
Expenditures				
Appropriation	<u>29,918.00</u>	<u>29,886.32</u>	<u>30,000.00</u>	<u>(113.68)</u>
Total Expenditures	<u>29,918.00</u>	<u>29,886.32</u>	<u>\$ 30,000.00</u>	<u>\$ (113.68)</u>
Receipts Over (Under) Expenditures	(182.19)	0.00		
Unencumbered Cash, Beginning	<u>182.19</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 11,979.31	\$ 751.04	\$ 862.00	\$ (110.96)
Delinquent Tax	15.32	2.53	12.00	(9.47)
Motor Vehicle Tax	1,354.29	1,393.51	1,391.00	2.51
Rental Vehicle Tax	1.24	1.41	0.00	1.41
Recreational Vehicle Tax	23.15	23.30	23.00	0.30
16/20M Vehicle Tax	113.02	111.05	114.00	(2.95)
In Lieu of Tax	14.85	1.04	20.00	(18.96)
County Redemption	354.49	639.70	400.00	239.70
Total Cash Receipts	<u>13,855.67</u>	<u>2,923.58</u>	<u>\$ 2,822.00</u>	<u>\$ 101.58</u>
Expenditures				
Appropriation	<u>13,943.16</u>	<u>2,923.58</u>	<u>3,000.00</u>	<u>(76.42)</u>
Total Expenditures	<u>13,943.16</u>	<u>2,923.58</u>	<u>\$ 3,000.00</u>	<u>\$ (76.42)</u>
Receipts Over (Under) Expenditures	(87.49)	0.00		
Unencumbered Cash, Beginning	<u>87.49</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
COUNTY HOME MAINTENANCE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 16,950.73	\$ 0.00	\$ 0.00	\$ 0.00
Delinquent Tax	19.10	1.88	15.00	(13.12)
Motor Vehicle Tax	1,552.88	1,895.82	1,968.00	(72.18)
Rental Vehicle Tax	1.00	2.06	0.00	2.06
Recreational Vehicle Tax	27.21	33.45	32.00	1.45
16/20M Vehicle Tax	0.00	169.17	162.00	7.17
In Lieu of Tax	21.01	0.00	25.00	(25.00)
County Redemption	<u>492.38</u>	<u>884.95</u>	<u>300.00</u>	<u>584.95</u>
Total Cash Receipts	<u>19,064.31</u>	<u>2,987.33</u>	<u>\$ 2,502.00</u>	<u>\$ 485.33</u>
Expenditures				
Contractual Services	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>(20,000.00)</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 20,000.00</u>	<u>\$ (20,000.00)</u>
Receipts Over (Under) Expenditures	19,064.31	2,987.33		
Unencumbered Cash, Beginning	<u>19,363.16</u>	<u>38,427.47</u>		
Unencumbered Cash, Ending	<u>\$ 38,427.47</u>	<u>\$ 41,414.80</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
COUNTY HOSPITAL MAINTENANCE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 347,344.21	\$ 344,130.44	\$ 356,325.00	\$ (12,194.56)
Delinquent Tax	437.45	261.20	300.00	(38.80)
Motor Vehicle Tax	38,004.25	40,196.93	40,394.00	(197.07)
Rental Vehicle Tax	34.49	40.39	0.00	40.39
Recreational Vehicle Tax	650.17	672.83	662.00	10.83
16/20M Vehicle Tax	3,064.33	3,151.05	3,319.00	(167.95)
In Lieu of Tax	430.58	433.70	500.00	(66.30)
County Redemption	<u>9,979.38</u>	<u>18,725.84</u>	<u>8,500.00</u>	<u>10,225.84</u>
Total Cash Receipts	<u>399,944.86</u>	<u>407,612.38</u>	<u>\$ 410,000.00</u>	<u>\$ (2,387.62)</u>
Expenditures				
Appropriation	<u>403,660.52</u>	<u>407,612.38</u>	<u>410,000.00</u>	<u>(2,387.62)</u>
Total Expenditures	<u>403,660.52</u>	<u>407,612.38</u>	<u>\$ 410,000.00</u>	<u>\$ (2,387.62)</u>
Receipts Over (Under) Expenditures	(3,715.66)	0.00		
Unencumbered Cash, Beginning	<u>3,715.66</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
NOXIOUS WEED FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 38,334.96	\$ 113,324.80	\$ 116,804.00	\$ (3,479.20)
Delinquent Tax	50.89	75.38	70.00	5.38
Motor Vehicle Tax	4,881.50	4,309.28	4,455.00	(145.72)
Rental Vehicle Tax	5.43	4.23	0.00	4.23
Recreational Vehicle Tax	81.95	72.54	73.00	(0.46)
16/20M Vehicle Tax	700.82	305.54	366.00	(60.46)
In Lieu of Tax	47.52	142.19	55.00	87.19
County Redemption	880.95	1,958.09	1,000.00	958.09
Reimbursements & Miscellaneous	<u>1,641.97</u>	<u>17,133.76</u>	<u>8,000.00</u>	<u>9,133.76</u>
Total Cash Receipts	<u>46,625.99</u>	<u>137,325.81</u>	<u>\$ 130,823.00</u>	<u>\$ 6,502.81</u>
Expenditures				
Personal Services	32,177.77	23,714.35	37,400.00	(13,685.65)
Contractual Services	17,348.11	17,679.54	19,125.00	(1,445.46)
Commodities	15,089.78	22,019.87	57,000.00	(34,980.13)
Capital Outlay	8,719.73	5,415.97	23,840.00	(18,424.03)
Operating Transfer:				
To Noxious Weed Capital Outlay	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>76,335.39</u>	<u>68,829.73</u>	<u>\$ 137,365.00</u>	<u>\$ (68,535.27)</u>
Receipts Over (Under) Expenditures	(29,709.40)	68,496.08		
Unencumbered Cash, Beginning	<u>36,910.39</u>	<u>7,200.99</u>		
Unencumbered Cash, Ending	<u>\$ 7,200.99</u>	<u>\$ 75,697.07</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfer:				
From Noxious Weed	\$ 3,000.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>3,000.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
None	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	3,000.00	0.00		
Unencumbered Cash, Beginning	<u>437.47</u>	<u>3,437.47</u>		
Unencumbered Cash, Ending	<u>\$ 3,437.47</u>	<u>\$ 3,437.47</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
PROGRAM FOR THE ELDERLY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 59,895.74	\$ 13,719.32	\$ 14,517.00	\$ (797.68)
Delinquent Tax	76.43	18.65	70.00	(51.35)
Motor Vehicle Tax	6,831.97	7,028.13	6,962.00	66.13
Rental Vehicle Tax	6.11	7.14	0.00	7.14
Recreational Vehicle Tax	117.03	117.33	114.00	3.33
16/20M Vehicle Tax	523.15	575.43	572.00	3.43
In Lieu of Tax	74.25	17.67	80.00	(62.33)
County Redemption	<u>1,785.97</u>	<u>3,206.97</u>	<u>1,600.00</u>	<u>1,606.97</u>
Total Cash Receipts	<u>69,310.65</u>	<u>24,690.64</u>	<u>\$ 23,915.00</u>	<u>\$ 775.64</u>
Expenditures				
Kanorado Senior Citizens Center	22,029.71	4,500.00	4,500.00	0.00
Goodland Senior Citizens Center	36,699.97	19,625.00	19,625.00	0.00
Kanorado Meal Site	8,221.62	0.00	0.00	0.00
Goodland Meal Site	<u>2,359.35</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>69,310.65</u>	<u>24,125.00</u>	<u>\$ 24,125.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.00	565.64		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 565.64</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 1,042,208.94	\$ 789,100.42	\$ 818,674.00	\$ (29,573.58)
Delinquent Tax	1,335.15	630.81	1,000.00	(369.19)
Motor Vehicle Tax	124,169.86	124,808.68	121,207.00	3,601.68
Rental Vehicle Tax	107.12	128.63	0.00	128.63
Recreational Vehicle Tax	2,133.02	2,075.52	1,988.00	87.52
16/20 M Vehicle Tax	8,302.31	10,847.96	9,960.00	887.96
In Lieu of Tax	1,292.03	996.51	1,500.00	(503.49)
County Redemption	33,694.92	58,533.47	10,000.00	48,533.47
Special City/County Highway	302,412.08	294,825.66	310,022.00	(15,196.34)
County Equalization	21,015.69	21,166.06	15,000.00	6,166.06
Reimbursements and Miscellaneous	19,161.36	120,210.46	14,000.00	106,210.46
Total Cash Receipts	1,555,832.48	1,423,324.18	\$ 1,303,351.00	\$ 119,973.18
Expenditures				
Administration:				
Personal Services	67,537.49	54,372.00	69,263.00	(14,891.00)
Contractual Services	13,476.83	2,434.52	33,800.00	(31,365.48)
Commodities	1,280.42	1,219.40	4,300.00	(3,080.60)
Maintenance:				
Personal Services	484,972.01	479,372.01	524,518.00	(45,145.99)
Contractual Services	380,595.73	198,420.29	366,200.00	(167,779.71)
Commodities	401,512.46	397,490.38	489,000.00	(91,509.62)
Capital Outlay	221,988.84	256,136.28	176,000.00	80,136.28
Total Expenditures	1,571,363.78	1,389,444.88	\$ 1,663,081.00	\$ (273,636.12)
Receipts Over (Under) Expenditures	(15,531.30)	33,879.30		
Unencumbered Cash, Beginning	418,566.25	403,034.95		
Unencumbered Cash, Ending	\$ 403,034.95	\$ 436,914.25		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SOLDIERS MEMORIAL PARK FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Delinquent Tax	\$ 6.79	\$ 2.57	\$ 20.00	\$ (17.43)
Motor Vehicle Tax	1,951.28	519.40	0.00	519.40
Rental Vehicle Tax	1.68	0.93	0.00	0.93
Recreational Vehicle Tax	33.70	7.01	0.00	7.01
16/20M Vehicle Tax	127.00	172.63	0.00	172.63
In Lieu of Tax	0.00	0.00	15.00	(15.00)
County Redemption	504.65	377.90	375.00	2.90
Reimbursements and Miscellaneous	<u>5,250.44</u>	<u>3,381.00</u>	<u>1,200.00</u>	<u>2,181.00</u>
Total Cash Receipts	<u>7,875.54</u>	<u>4,461.44</u>	<u>\$ 1,610.00</u>	<u>\$ 2,851.44</u>
Expenditures				
Personal Services	6,597.50	0.00	0.00	0.00
Contractual Services	1,366.55	3,508.64	12,000.00	(8,491.36)
Commodities	<u>2,967.92</u>	<u>1,264.16</u>	<u>3,835.00</u>	<u>(2,570.84)</u>
Total Expenditures	<u>10,931.97</u>	<u>4,772.80</u>	<u>\$ 15,835.00</u>	<u>\$ (11,062.20)</u>
Receipts Over (Under) Expenditures	(3,056.43)	(311.36)		
Unencumbered Cash, Beginning	<u>21,161.57</u>	<u>18,105.14</u>		
Unencumbered Cash, Ending	<u>\$ 18,105.14</u>	<u>\$ 17,793.78</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Local Alcoholic Liquor Tax	\$ 9,675.82	\$ 9,075.41	\$ 10,000.00	\$ (924.59)
Total Cash Receipts	<u>9,675.82</u>	<u>9,075.41</u>	<u>\$ 10,000.00</u>	<u>\$ (924.59)</u>
Expenditures				
Appropriation	<u>6,934.38</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>
Total Expenditures	<u>6,934.38</u>	<u>10,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	2,741.44	(924.59)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>2,741.44</u>		
Unencumbered Cash, Ending	<u>\$ 2,741.44</u>	<u>\$ 1,816.85</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Local Alcoholic Liquor Tax	\$ 2,480.03	\$ 1,556.61	\$ 2,500.00	\$ (943.39)
Total Cash Receipts	<u>2,480.03</u>	<u>1,556.61</u>	<u>\$ 2,500.00</u>	<u>\$ (943.39)</u>
Expenditures				
Appropriation	<u>1,275.57</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>0.00</u>
Total Expenditures	<u>1,275.57</u>	<u>2,500.00</u>	<u>\$ 2,500.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	1,204.46	(943.39)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>1,204.46</u>		
Unencumbered Cash, Ending	<u>\$ 1,204.46</u>	<u>\$ 261.07</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SPECIAL MACHINERY FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Capital Outlay	<u>97,243.00</u>	<u>0.00</u>
Total Expenditures	<u>97,243.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	(97,243.00)	0.00
Unencumbered Cash, Beginning	<u>198,779.86</u>	<u>101,536.86</u>
Unencumbered Cash, Ending	<u>\$ 101,536.86</u>	<u>\$ 101,536.86</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
Operating Transfer:		
From General	\$ 100,000.00	\$ 0.00
Total Cash Receipts	<u>100,000.00</u>	<u>0.00</u>
Expenditures		
Capital Outlay	<u>11,363.85</u>	<u>3,610.00</u>
Total Expenditures	<u>11,363.85</u>	<u>3,610.00</u>
Receipts Over (Under) Expenditures	88,636.15	(3,610.00)
Unencumbered Cash, Beginning	<u>146,288.05</u>	<u>234,924.20</u>
Unencumbered Cash, Ending	<u><u>\$ 234,924.20</u></u>	<u><u>\$ 231,314.20</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Capital Outlay	<u>8,949.00</u>	<u>10,783.00</u>
Total Expenditures	<u>8,949.00</u>	<u>10,783.00</u>
Receipts Over (Under) Expenditures	(8,949.00)	(10,783.00)
Unencumbered Cash, Beginning	<u>31,342.60</u>	<u>22,393.60</u>
Unencumbered Cash, Ending	<u>\$ 22,393.60</u>	<u>\$ 11,610.60</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
TORT LIABILITY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 15,872.82	\$ 11,638.32	\$ 12,069.00	\$ (430.68)
Delinquent Tax	19.89	9.80	20.00	(10.20)
Motor Vehicle Tax	1,691.75	1,838.22	1,845.00	(6.78)
Rental Vehicle Tax	1.50	1.85	0.00	1.85
Recreational Vehicle Tax	28.99	30.76	30.00	0.76
16/20M Vehicle Tax	123.50	144.43	152.00	(7.57)
In Lieu of Tax	19.68	14.70	0.00	14.70
County Redemption	456.08	849.48	22.00	827.48
Total Cash Receipts	<u>18,214.21</u>	<u>14,527.56</u>	<u>\$ 14,138.00</u>	<u>\$ 389.56</u>
Expenditures				
Contractual Services	<u>15,534.00</u>	<u>15,951.00</u>	<u>17,000.00</u>	<u>(1,049.00)</u>
Total Expenditures	<u>15,534.00</u>	<u>15,951.00</u>	<u>\$ 17,000.00</u>	<u>\$ (1,049.00)</u>
Receipts Over (Under) Expenditures	2,680.21	(1,423.44)		
Unencumbered Cash, Beginning	<u>83.54</u>	<u>2,763.75</u>		
Unencumbered Cash, Ending	<u>\$ 2,763.75</u>	<u>\$ 1,340.31</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Transient Guest Tax	\$ 103,851.76	\$ 106,442.68	\$ 140,000.00	\$ (33,557.32)
Total Cash Receipts	<u>103,851.76</u>	<u>106,442.68</u>	<u>\$ 140,000.00</u>	<u>\$ (33,557.32)</u>
Expenditures				
Appropriation	<u>103,851.76</u>	<u>106,442.68</u>	<u>140,000.00</u>	<u>(33,557.32)</u>
Total Expenditures	<u>103,851.76</u>	<u>106,442.68</u>	<u>\$ 140,000.00</u>	<u>\$ (33,557.32)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SHERIFF REWARD FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
Donations	\$ 13.00	\$ 0.00
Total Cash Receipts	<u>13.00</u>	<u>0.00</u>
Expenditures		
Capital Outlay	<u>0.00</u>	<u>1,050.00</u>
Total Expenditures	<u>0.00</u>	<u>1,050.00</u>
Receipts Over (Under) Expenditures	13.00	(1,050.00)
Unencumbered Cash, Beginning	<u>1,180.63</u>	<u>1,193.63</u>
Unencumbered Cash, Ending	<u>\$ 1,193.63</u>	<u>\$ 143.63</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfer:				
From County Health	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>20,000.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Capital Outlay	<u>15,362.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>15,362.50</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	4,637.50	0.00		
Unencumbered Cash, Beginning	<u>45,830.15</u>	<u>50,467.65</u>		
Unencumbered Cash, Ending	<u>\$ 50,467.65</u>	<u>\$ 50,467.65</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
HEALTH CARE SERVICES FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Health Care Services Tax	\$ 281,067.87	\$ 308,175.61	\$ 265,000.00	\$ 43,175.61
Reimbursements and Miscellaneous	<u>20,994.24</u>	<u>19,080.00</u>	<u>20,994.00</u>	<u>(1,914.00)</u>
Total Cash Receipts	<u>302,062.11</u>	<u>327,255.61</u>	<u>\$ 285,994.00</u>	<u>\$ 41,261.61</u>
Expenditures				
Appropriations:				
High Plains Mental Health Center	35,000.00	35,000.00	35,000.00	0.00
County Health	28,593.00	45,610.00	45,610.00	0.00
Northwest Kansas Hospice	10,000.00	0.00	0.00	0.00
Development Services NWKS, Inc.	45,000.00	45,000.00	45,000.00	0.00
NW Kansas Ambulance Service	63,000.00	63,441.00	80,000.00	(16,559.00)
EMT Training	0.00	1,225.00	5,000.00	(3,775.00)
Other Appropriations	9,990.16	9,032.00	0.00	9,032.00
Senior Care Act	3,500.00	3,500.00	14,640.00	(11,140.00)
Good Samaritan Center	18,986.00	2,530.00	20,000.00	(17,470.00)
Goodland Regional Medical Center	<u>35,000.00</u>	<u>0.00</u>	<u>281,800.00</u>	<u>(281,800.00)</u>
Total Expenditures	<u>249,069.16</u>	<u>205,338.00</u>	<u>\$ 527,050.00</u>	<u>\$ (321,712.00)</u>
Receipts Over (Under) Expenditures	52,992.95	121,917.61		
Unencumbered Cash, Beginning	<u>169,267.47</u>	<u>222,260.42</u>		
Unencumbered Cash, Ending	<u>\$ 222,260.42</u>	<u>\$ 344,178.03</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 19,047.07	\$ 19,268.28	\$ 19,957.00	\$ (688.72)
Delinquent Tax	24.41	14.60	30.00	(15.40)
Motor Vehicle Tax	2,163.69	2,217.64	2,215.00	2.64
Rental Vehicle Tax	1.99	2.24	0.00	2.24
Recreational Vehicle Tax	36.98	37.07	36.00	1.07
16/20M Vehicle Tax	181.18	177.23	182.00	(4.77)
In Lieu of Tax	23.61	24.28	30.00	(5.72)
County Redemption	547.97	1,024.69	550.00	474.69
Total Cash Receipts	<u>22,026.90</u>	<u>22,766.03</u>	<u>\$ 23,000.00</u>	<u>\$ (233.97)</u>
Expenditures				
Appropriation	<u>22,367.77</u>	<u>22,766.03</u>	<u>23,000.00</u>	<u>(233.97)</u>
Total Expenditures	<u>22,367.77</u>	<u>22,766.03</u>	<u>\$ 23,000.00</u>	<u>\$ (233.97)</u>
Receipts Over (Under) Expenditures	(340.87)	0.00		
Unencumbered Cash, Beginning	<u>340.87</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
CEMETERY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 53,546.43	\$ 37,900.50	\$ 39,372.00	\$ (1,471.50)
Delinquent Tax	68.70	31.38	60.00	(28.62)
Motor Vehicle Tax	6,322.66	6,291.82	6,229.00	62.82
Rental Vehicle Tax	5.81	6.40	0.00	6.40
Recreational Vehicle Tax	108.06	105.01	102.00	3.01
16/20M Vehicle Tax	531.30	517.31	512.00	5.31
In Lieu of Tax	66.38	47.89	75.00	(27.11)
County Redemption	<u>1,566.98</u>	<u>2,865.78</u>	<u>1,500.00</u>	<u>1,365.78</u>
Total Cash Receipts	<u>62,216.32</u>	<u>47,766.09</u>	<u>\$ 47,850.00</u>	<u>\$ (83.91)</u>
Expenditures				
Appropriation	<u>62,595.09</u>	<u>47,766.09</u>	<u>47,850.00</u>	<u>(83.91)</u>
Total Expenditures	<u>62,595.09</u>	<u>47,766.09</u>	<u>\$ 47,850.00</u>	<u>\$ (83.91)</u>
Receipts Over (Under) Expenditures	(378.77)	0.00		
Unencumbered Cash, Beginning	<u>378.77</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
LIBRARY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 21,984.31	\$ 20,790.89	\$ 21,518.00	\$ (727.11)
Delinquent Tax	25.69	15.02	25.00	(9.98)
Motor Vehicle Tax	1,852.37	2,433.90	2,559.00	(125.10)
Rental Vehicle Tax	1.58	2.36	0.00	2.36
Recreational Vehicle Tax	31.83	41.10	42.00	(0.90)
16/20M Vehicle Tax	120.59	162.85	210.00	(47.15)
In Lieu of Tax	27.25	26.21	0.00	26.21
County Redemption	491.77	1,071.97	450.00	621.97
Total Cash Receipts	<u>24,535.39</u>	<u>24,544.30</u>	<u>\$ 24,804.00</u>	<u>\$ (259.70)</u>
Expenditures				
Appropriation	<u>24,535.39</u>	<u>24,544.30</u>	<u>25,000.00</u>	<u>(455.70)</u>
Total Expenditures	<u>24,535.39</u>	<u>24,544.30</u>	<u>\$ 25,000.00</u>	<u>\$ (455.70)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
911 TELEPHONE SERVICE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Telephone Tax	\$ 13,386.56	\$ 17,321.48	\$ 16,000.00	\$ 1,321.48
911 Grant	57,648.00	0.00	0.00	0.00
Interest on Idle Funds	34.10	39.35	0.00	39.35
Reimbursements and Miscellaneous	<u>396.40</u>	<u>54.61</u>	<u>0.00</u>	<u>54.61</u>
Total Cash Receipts	<u>71,465.06</u>	<u>17,415.44</u>	<u>\$ 16,000.00</u>	<u>\$ 1,415.44</u>
Expenditures				
Contractual Services	36,953.93	19,676.29	12,000.00	7,676.29
Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>12,483.00</u>	<u>(12,483.00)</u>
Total Expenditures	<u>36,953.93</u>	<u>19,676.29</u>	<u>\$ 24,483.00</u>	<u>\$ (4,806.71)</u>
Receipts Over (Under) Expenditures	34,511.13	(2,260.85)		
Unencumbered Cash, Beginning	<u>6,234.58</u>	<u>40,745.71</u>		
Unencumbered Cash, Ending	<u>\$ 40,745.71</u>	<u>\$ 38,484.86</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
AUTO MOTOR SPECIAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Tag and Title Fees	\$ 60,944.00	\$ 61,413.75	\$ 66,500.00	\$ (5,086.25)
Return Mailing Fees	2.00	0.00	0.00	0.00
Sales Tax Collection Fees	473.50	1,105.75	475.00	630.75
Total Cash Receipts	<u>61,419.50</u>	<u>62,519.50</u>	<u>\$ 66,975.00</u>	<u>\$ (4,455.50)</u>
Expenditures				
Personal Services	29,816.19	30,012.65	31,000.00	(987.35)
Contractual Services	1,624.16	2,572.72	1,500.00	1,072.72
Commodities	205.20	1,885.20	500.00	1,385.20
Capital Outlay	759.96	165.11	1,800.00	(1,634.89)
Operating Transfer: To General	<u>29,013.99</u>	<u>27,883.82</u>	<u>32,175.00</u>	<u>(4,291.18)</u>
Total Expenditures	<u>61,419.50</u>	<u>62,519.50</u>	<u>\$ 66,975.00</u>	<u>\$ (4,455.50)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Fees	\$ 6,108.87	\$ 4,981.00	\$ 5,800.00	\$ (819.00)
Total Cash Receipts	<u>6,108.87</u>	<u>4,981.00</u>	<u>\$ 5,800.00</u>	<u>\$ (819.00)</u>
Expenditures				
Contractual Services	3,257.97	4,263.63	2,800.00	1,463.63
Commodities	<u>2,705.39</u>	<u>430.96</u>	<u>3,000.00</u>	<u>(2,569.04)</u>
Total Expenditures	<u>5,963.36</u>	<u>4,694.59</u>	<u>\$ 5,800.00</u>	<u>\$ (1,105.41)</u>
Receipts Over (Under) Expenditures	145.51	286.41		
Unencumbered Cash, Beginning	<u>359.43</u>	<u>504.94</u>		
Unencumbered Cash, Ending	<u>\$ 504.94</u>	<u>\$ 791.35</u>		

This fund is exempt from the budget law per K.S.A. 28-170a, therefore, the amount budgeted is for internal purposes only. Expenditures for this fund are not subject to budget law restrictions.

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
PROSECUTING ATTORNEY DIVERSION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Fees	\$ 4,339.75	\$ 4,260.23	\$ 4,800.00	\$ (539.77)
Total Cash Receipts	<u>4,339.75</u>	<u>4,260.23</u>	<u>\$ 4,800.00</u>	<u>\$ (539.77)</u>
Expenditures				
Contractual Services	3,863.10	3,961.00	4,000.00	(39.00)
Commodities	0.00	214.70	5,000.00	(4,785.30)
Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>3,466.00</u>	<u>(3,466.00)</u>
Total Expenditures	<u>3,863.10</u>	<u>4,175.70</u>	<u>\$ 12,466.00</u>	<u>\$ (8,290.30)</u>
Receipts Over (Under) Expenditures	476.65	84.53		
Unencumbered Cash, Beginning	<u>3,565.94</u>	<u>4,042.59</u>		
Unencumbered Cash, Ending	<u>\$ 4,042.59</u>	<u>\$ 4,127.12</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
Fees	\$ 7,806.00	\$ 13,284.00
Interest on Idle Funds	<u>16.58</u>	<u>17.31</u>
Total Cash Receipts	<u>7,822.58</u>	<u>13,301.31</u>
Expenditures		
Contractual Services	943.91	774.10
Commodities	<u>0.00</u>	<u>88.91</u>
Total Expenditures	<u>943.91</u>	<u>863.01</u>
Receipts Over (Under) Expenditures	6,878.67	12,438.30
Unencumbered Cash, Beginning	<u>6,609.36</u>	<u>13,488.03</u>
Unencumbered Cash, Ending	<u>\$ 13,488.03</u>	<u>\$ 25,926.33</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
City Appropriation	\$ 25,000.00	\$ 0.00	\$ 50,000.00	\$ (50,000.00)
Rent	800.00	0.00	0.00	0.00
Reimbursements and Miscellaneous	257.66	0.00	0.00	0.00
Operating Transfer:				
From General	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cash Receipts	<u>76,057.66</u>	<u>0.00</u>	<u>\$ 50,000.00</u>	<u>\$ (50,000.00)</u>
Expenditures				
Personal Services	28,490.51	0.00	83,321.00	(83,321.00)
Contractual Services	58,897.07	0.00	98,699.00	(98,699.00)
Commodities	1,910.15	0.00	2,500.00	(2,500.00)
Capital Outlay	178.96	0.00	500.00	(500.00)
Transfer Funds:				
To City of Goodland, Kansas	<u>0.00</u>	<u>100,980.31</u>	<u>0.00</u>	<u>100,980.31</u>
Total Expenditures	<u>89,476.69</u>	<u>100,980.31</u>	<u>\$ 185,020.00</u>	<u>\$ (84,039.69)</u>
Receipts Over (Under) Expenditures	(13,419.03)	(100,980.31)		
Unencumbered Cash, Beginning	<u>114,399.34</u>	<u>100,980.31</u>		
Unencumbered Cash, Ending	<u>\$ 100,980.31</u>	<u>\$ 0.00</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
MICRO LOANS FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
Loan Repayment	\$ 14,959.75	\$ 4,623.53
Interest on Repayment	<u>30.37</u>	<u>31.12</u>
Total Cash Receipts	<u>14,990.12</u>	<u>4,654.65</u>
Expenditures		
Loans	3,500.00	0.00
Loan Administration	<u>451.16</u>	<u>239.20</u>
Total Expenditures	<u>3,951.16</u>	<u>239.20</u>
Receipts Over (Under) Expenditures	11,038.96	4,415.45
Unencumbered Cash, Beginning	<u>16,094.74</u>	<u>27,133.70</u>
Unencumbered Cash, Ending	<u><u>\$ 27,133.70</u></u>	<u><u>\$ 31,549.15</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
CDBG GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Contractual Services	<u>0.00</u>	<u>100.36</u>
Total Expenditures	<u>0.00</u>	<u>100.36</u>
Receipts Over (Under) Expenditures	0.00	(100.36)
Unencumbered Cash, Beginning	<u>100.36</u>	<u>100.36</u>
Unencumbered Cash, Ending	<u><u>\$ 100.36</u></u>	<u><u>\$ 0.00</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
911 WIRELESS FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Telephone Tax	\$ 13,908.48	\$ 10,556.68	\$ 20,000.00	\$ (9,443.32)
Interest on Idle Funds	145.25	66.24	120.00	(53.76)
Reimbursements and Miscellaneous	4.90	969.47	0.00	969.47
State Aid:				
Wireless 911 Grant	<u>20,579.87</u>	<u>124,836.00</u>	<u>9,000.00</u>	<u>115,836.00</u>
Total Cash Receipts	<u>34,638.50</u>	<u>136,428.39</u>	<u>\$ 29,120.00</u>	<u>\$ 107,308.39</u>
Expenditures				
Contractual Services	1,348.55	139,000.95	108,321.00	30,679.95
Adjustment for Qualifying Budget Credits	<u> </u>	<u> </u>	<u>115,836.00</u>	<u>(115,836.00)</u>
Total Expenditures	<u>1,348.55</u>	<u>139,000.95</u>	<u>\$ 224,157.00</u>	<u>\$ (85,156.05)</u>
Receipts Over (Under) Expenditures	33,289.95	(2,572.56)		
Unencumbered Cash, Beginning	<u>47,638.34</u>	<u>80,928.29</u>		
Unencumbered Cash, Ending	<u>\$ 80,928.29</u>	<u>\$ 78,355.73</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
KANSAS EMERGENCY MANAGEMENT GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
State Grant	\$ 0.00	\$ 11,878.75
Total Cash Receipts	<u>0.00</u>	<u>11,878.75</u>
Expenditures		
Contractual Services	<u>0.00</u>	<u>11,878.75</u>
Total Expenditures	<u>0.00</u>	<u>11,878.75</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
BOND AND INTEREST FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 0.00	\$ 135,251.02	\$ 139,377.00	\$ (4,125.98)
Delinquent Tax	6.99	84.68	10.00	74.68
Motor Vehicle Tax	1,343.23	0.00	0.00	0.00
Rental Vehicle Tax	3.16	0.00	0.00	0.00
Recreational Vehicle Tax	28.65	0.00	0.00	0.00
16/20M Vehicle Tax	611.70	0.00	0.00	0.00
In Lieu of Tax	0.00	169.66	0.00	169.66
Total Cash Receipts	<u>1,993.73</u>	<u>135,505.36</u>	<u>\$ 139,387.00</u>	<u>\$ (3,881.64)</u>
Expenditures				
Bond Principal	0.00	120,000.00	120,000.00	0.00
Bond Interest	0.00	24,354.17	24,355.00	(0.83)
Cash Basis Reserve	0.00	0.00	60,000.00	(60,000.00)
Total Expenditures	<u>0.00</u>	<u>144,354.17</u>	<u>\$ 204,355.00</u>	<u>\$ (60,000.83)</u>
Receipts Over (Under) Expenditures	1,993.73	(8,848.81)		
Unencumbered Cash, Beginning	<u>62,714.18</u>	<u>64,707.91</u>		
Unencumbered Cash, Ending	<u>\$ 64,707.91</u>	<u>\$ 55,859.10</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SALES TAX FOR ROAD PROJECT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Sales Tax Receipts	\$ 1,123,260.37	\$ 1,231,593.82	\$ 1,060,000.00	\$ 171,593.82
Interest on Idle Funds	<u>7,776.27</u>	<u>7,386.73</u>	<u>0.00</u>	<u>7,386.73</u>
Total Cash Receipts	<u>1,131,036.64</u>	<u>1,238,980.55</u>	<u>\$ 1,060,000.00</u>	<u>\$ 178,980.55</u>
Expenditures				
Bond Principal	460,000.00	490,000.00	490,000.00	0.00
Bond Interest	<u>457,452.50</u>	<u>437,878.75</u>	<u>437,879.00</u>	<u>(0.25)</u>
Total Expenditures	<u>917,452.50</u>	<u>927,878.75</u>	<u>\$ 927,879.00</u>	<u>\$ (0.25)</u>
Receipts Over (Under) Expenditures	213,584.14	311,101.80		
Unencumbered Cash, Beginning	<u>1,633,443.90</u>	<u>1,847,028.04</u>		
Unencumbered Cash, Ending	<u>\$ 1,847,028.04</u>	<u>\$ 2,158,129.84</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
GO ROAD PROJECT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
Interest on Idle Funds	\$ 323.95	\$ 42.32
Reimbursements and Miscellaneous	<u>0.00</u>	<u>359,624.69</u>
Total Cash Receipts	<u>323.95</u>	<u>359,667.01</u>
Expenditures		
Construction	<u>18,274.86</u>	<u>23,463.64</u>
Total Expenditures	<u>18,274.86</u>	<u>23,463.64</u>
Receipts Over (Under) Expenditures	(17,950.91)	336,203.37
Unencumbered Cash, Beginning	<u>43,298.58</u>	<u>25,347.67</u>
Unencumbered Cash, Ending	<u><u>\$ 25,347.67</u></u>	<u><u>\$ 361,551.04</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
ROAD SEALING BOND PROJECT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
Bond Proceeds	\$ 667,166.70	\$ 0.00
Interest on Idle Funds	<u>801.16</u>	<u>135.90</u>
Total Cash Receipts	<u>667,967.86</u>	<u>135.90</u>
Expenditures		
Contractual Services	13,510.96	0.00
Capital Outlay	<u>611,872.08</u>	<u>0.00</u>
Total Expenditures	<u>625,383.04</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	42,584.82	135.90
Unencumbered Cash, Beginning	<u>0.00</u>	<u>42,584.82</u>
Unencumbered Cash, Ending	<u>\$ 42,584.82</u>	<u>\$ 42,720.72</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SOLID WASTE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Fees	\$ 858,392.61	\$ 857,354.94	\$ 851,000.00	\$ 6,354.94
Lease Payments	24,000.00	24,000.00	24,000.00	0.00
Reimbursements and Miscellaneous	<u>35,417.58</u>	<u>1,737.26</u>	<u>9,000.00</u>	<u>(7,262.74)</u>
Total Cash Receipts	<u>917,810.19</u>	<u>883,092.20</u>	<u>\$ 884,000.00</u>	<u>\$ (907.80)</u>
Expenditures				
Personal Services	113,877.15	124,858.82	200,000.00	(75,141.18)
Contractual Services	686,678.92	674,679.84	510,000.00	164,679.84
Commodities	33,096.17	41,987.79	100,000.00	(58,012.21)
Capital Outlay	<u>3,602.41</u>	<u>11,302.03</u>	<u>30,000.00</u>	<u>(18,697.97)</u>
Total Expenditures	<u>837,254.65</u>	<u>852,828.48</u>	<u>\$ 840,000.00</u>	<u>\$ 12,828.48</u>
Receipts Over (Under) Expenditures	80,555.54	30,263.72		
Unencumbered Cash, Beginning	<u>692,443.44</u>	<u>772,998.98</u>		
Unencumbered Cash, Ending	<u>\$ 772,998.98</u>	<u>\$ 803,262.70</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
LANDFILL EXCAVATION FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>275,434.00</u>	<u>275,434.00</u>
Unencumbered Cash, Ending	<u><u>\$ 275,434.00</u></u>	<u><u>\$ 275,434.00</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
POST CLOSURE - LANDFILL FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>225,000.00</u>	<u>225,000.00</u>
Unencumbered Cash, Ending	<u><u>\$ 225,000.00</u></u>	<u><u>\$ 225,000.00</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
JAIL COMMISSARY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Sales	\$ 9,953.13	\$ 13,040.97	\$ 13,000.00	\$ 40.97
Total Cash Receipts	<u>9,953.13</u>	<u>13,040.97</u>	<u>\$ 13,000.00</u>	<u>\$ 40.97</u>
Expenditures				
Commodities	8,716.37	17,084.09	20,000.00	(2,915.91)
Capital Outlay	<u>0.00</u>	<u>1,859.00</u>	<u>10,960.00</u>	<u>(9,101.00)</u>
Total Expenditures	<u>8,716.37</u>	<u>18,943.09</u>	<u>\$ 30,960.00</u>	<u>\$ (12,016.91)</u>
Receipts Over (Under) Expenditures	1,236.76	(5,902.12)		
Unencumbered Cash, Beginning	<u>14,960.17</u>	<u>16,196.93</u>		
Unencumbered Cash, Ending	<u>\$ 16,196.93</u>	<u>\$ 10,294.81</u>		

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
SHERIFF DRUG SEIZURE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Actual
Cash Receipts		
Reimbursements and Miscellaneous	\$ 0.00	\$ 6,564.94
Total Cash Receipts	<u>0.00</u>	<u>6,564.94</u>
Expenditures		
Contractual Services	1,020.00	146.17
Capital Outlay	<u>0.00</u>	<u>386.00</u>
Total Expenditures	<u>1,020.00</u>	<u>532.17</u>
Receipts Over (Under) Expenditures	(1,020.00)	6,032.77
Unencumbered Cash, Beginning	<u>10,748.65</u>	<u>9,728.65</u>
Unencumbered Cash, Ending	<u><u>\$ 9,728.65</u></u>	<u><u>\$ 15,761.42</u></u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
AGENCY FUNDS
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributive Funds:				
Current Tax	\$ 5,444,014.06	\$ 9,027,166.05	\$ 8,845,892.95	\$ 5,625,287.16
County Redemption	146,995.54	304,785.45	420,293.26	31,487.73
Delinquent Personal Property Tax	1,063.34	5,706.19	6,723.11	46.42
Recreational Vehicle Tax	2,532.33	13,172.20	13,000.88	2,703.65
In Lieu of Tax	12,678.46	19,483.86	19,689.61	12,472.71
Advance Tax	0.00	1,081.47	0.00	1,081.47
Local Alcoholic Liquor Tax	0.00	8,555.96	8,555.96	0.00
Local Retailers Sales Tax	0.00	615,747.22	615,747.22	0.00
Motor Vehicle Tax	187,691.15	823,243.73	809,961.80	200,973.08
Rental Vehicle Tax	403.70	1,132.74	938.78	597.66
Severance Tax	0.00	4,536.01	4,536.01	0.00
Special City and County Tax	0.00	294,861.66	294,861.66	0.00
Escaped Tax	405.04	2,079.80	2,484.84	0.00
Partial Payments	10,211.92	41,270.88	43,685.02	7,797.78
Total Distributive Funds	<u>5,805,995.54</u>	<u>11,162,823.22</u>	<u>11,086,371.10</u>	<u>5,882,447.66</u>
Subdivision & Trust Funds:				
School Districts	457.24	2,679,595.87	2,679,093.28	959.83
Townships	158.97	2,348.26	2,366.22	141.01
Cities	0.00	1,468,776.42	1,468,776.42	0.00
Regional Library	0.00	44,818.68	44,818.68	0.00
Fire Districts	68,889.64	200,338.63	196,429.91	72,798.36
Heritage Trust	877.54	2,109.76	2,013.83	973.47
Drivers License	292.00	21,845.00	21,800.00	337.00
Motor Vehicle Licenses	364.00	486,288.73	486,250.73	402.00
Sales & Compensating Tax	39,075.01	330,280.58	360,048.21	9,307.38
Watersheds	0.00	164,668.99	164,668.99	0.00
Neighborhood Revitalization	0.00	184,835.48	184,835.48	0.00
Sunflower Extension District #6	0.00	160,656.37	160,656.37	0.00
Total Subdivision & Trust Funds	<u>110,114.40</u>	<u>5,746,562.77</u>	<u>5,771,758.12</u>	<u>84,919.05</u>
State Funds:				
State Educational Bldg.	0.00	71,522.20	71,522.20	0.00
State Institutional Bldg.	0.00	35,754.39	35,754.39	0.00
State Correctional Institution	0.00	6.74	6.74	0.00
Total State Funds	<u>0.00</u>	<u>107,283.33</u>	<u>107,283.33</u>	<u>0.00</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
AGENCY FUNDS
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Court Trustee	273,152.44	158,642.13	150,115.84	281,678.73
Clerk of the District Court	49,620.88	824,781.82	838,276.20	36,126.50
Law Library	<u>52,718.22</u>	<u>18,022.85</u>	<u>27,333.60</u>	<u>43,407.47</u>
	<u>375,491.54</u>	<u>1,001,446.80</u>	<u>1,015,725.64</u>	<u>361,212.70</u>
Total Agency Funds	<u>\$ 6,291,601.48</u>	<u>\$ 18,018,116.12</u>	<u>\$ 17,981,138.19</u>	<u>\$ 6,328,579.41</u>

The notes to the financial statements are an integral part of this statement.

SHERMAN COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2011

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Sherman County, Kansas is a municipal corporation governed by an elected three member commission. A primary government is a legal entity or public politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements presented do not include the financial data of any component unit of Sherman County, Kansas.

B. FUND ACCOUNTING

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of Sherman County, Kansas for the year ended December 31, 2011:

GOVERNMENTAL FUNDS:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Capital Projects Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Funds--to account for the accumulation of resources for, and the payment of, interest and principal on general obligations of Sherman County, Kansas.

PROPRIETARY FUNDS:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses), including depreciation, of providing goods and services to the general public on an continuing basis be financed or recovered primarily through user charges--or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FIDUCIARY FUNDS:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individual, private organizations, other governmental units, and/or other funds. These include (a) Pension Trust Funds, (b) Investment Trust Funds, (c) Private-purpose Trust Funds, and (d) Agency Funds.

C. BASIS OF ACCOUNTING

Statutory Basis of Accounting: The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

Departure from Accounting Principles Generally Accepted in the United States of America: The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts, savings accounts, and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. COMPARATIVE DATA

Comparative totals for the prior year have been presented in the accompany individual fund financial statements in order to provide an understanding of changes in the County's financial position and operation. Some prior year balances have been reclassified to conform with the current year presentation.

F. TOTAL COLUMNS (MEMORANDUM ONLY)

Total Columns on the Summary of Receipts, Expenditures and Unencumbered Cash are captioned "Memorandum Only" to indicate that they are presented only to aid in financial analysis. Interfund eliminations have not been made in the aggregation of this data; and it is, therefore, not comparable to a consolidation.

G. REIMBURSED EXPENSES

Sherman County, Kansas, records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

H. ESTIMATES

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment for Qualifying Budget Credits: Counties may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant moneys, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Machinery Fund	Prosecuting Attorney Training Fund	Micro Loans Fund
Capital Improvement Fund	Register of Deeds Technology Fund	CDBG Grant Fund
Equipment Reserve Fund	Kansas Emergency Management Grant Fund	
Sheriff Reward Fund		

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Expenditures exceeded the authorized budget in the Solid Waste Fund in violation of K.S.A. 79-2935.
2. Funds on deposit at First National Bank were under secured during the year and at year end in violation of K.S.A. 9-1402.
3. Funds on deposit at Peoples State Bank were under secured during the year in violation of K.S.A. 9-1402.
4. Payments on delinquent taxes were not correctly applied as defined by statute in violation of K.S.A. 79-2968.
5. Performance bond was not obtained on the HVAC project entered into during the year in violation of K.S.A. 60-1111.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with the allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk: State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year.

At December 31, 2011 the County's carrying amount of deposits was \$12,396,282.46 and the bank balance was \$12,201,025.33. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$6,384,464.33 was covered by federal depository insurance, \$5,791,455.78 was collateralized with securities held by the pledging financial institution's agents in the County's name, and the balance of \$25,105.22 was unsecured under a designated peak period.

Note 5 - CAPITAL PROJECTS

Pursuant to the Laws of the State of Kansas and the County's Resolution 06-10, the General Obligation Sales Tax Bond - Series 2006 was issued by the County. The Bonds, in the amount of \$12,000,000.00, constitute general obligations of the County, payable both as to principal and interest from a pledge of revenues received by the County from a special local retailers' sales tax, and if not so paid, from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the County. The bonds are being issued for the purpose of providing permanent financing for the construction of certain street and roadways within Sherman County and the City of Goodland, Kansas.

Note 5 - CAPITAL PROJECTS (Cont'd.)

Pursuant to the Laws of the State of Kansas and the County's Resolution 10-10, the General Obligation Bond - Series 2010 was issued by the County. The Bonds, in the amount of \$650,000.00, constitute general obligations of the County, payable both as to principal and interest from a pledge of revenues received by the County from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the County. The bonds are being issued for the purpose of providing permanent financing for improvements to the primary arterial highway within Sherman County, Kansas.

At year end, capital project authorizations with approved change orders compared to cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Interest Credited to Fund	Total Project Authorization	Cash Disbursements and Accounts Payable to Date
Road Construction Project	\$ 12,000,000.00	\$ 734,913.00	\$ 12,734,913.00	\$ 12,263,095.12
Primary Arterial Highway Improv.	650,000.00	937.06	650,937.06	611,872.08

Note 6 - LONG TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds:				
To be paid with sales tax revenue:				
Series 2006	3.90-4.50%	09/15/2006	12,000,000.00	01/01/2025
To be paid with tax levys:				
Series 2010	3.00-3.50%	06/28/2010	650,000.00	09/01/2015
Capital Leases Payable:				
To be paid with tax levys:				
2009 Ford Pickup	4.04%	10/22/2008	25,039.00	10/14/2011
Cat 140M Motor Grader	3.75%	12/23/2008	160,800.00	02/09/2012
2009 Portable Screen Plant	3.575%	08/25/2009	151,561.00	08/25/2013
Caterpillar Road Grader	3.760%	09/28/2010	100,010.32	09/28/2014
Furnace & Air Conditioners	3.350%	10/18/2011	215,722.50	02/01/2016
Total Contractual Indebtedness				
Compensated Absences				
Landfill Closure and Post Closure Care				
Total Long-Term Debt				

Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
\$ 10,675,000.00	\$ 0.00	\$ 490,000.00		\$ 10,185,000.00	\$ 437,878.75
650,000.00	0.00	120,000.00		530,000.00	24,354.17
4,869.63	0.00	4,869.63		0.00	200.41
57,819.03	0.00	28,369.09		29,449.94	2,202.88
74,972.14	0.00	24,104.12		50,868.02	2,724.61
100,010.32	0.00	25,455.61		74,554.71	1,316.14
0.00	200,000.00	0.00		200,000.00	0.00
11,562,671.12	200,000.00	692,798.45		11,069,872.67	468,676.96
49,723.74			\$ (2,860.02)	46,863.72	
15,866.76			2,149.80	18,016.56	
<u>\$ 11,628,261.62</u>	<u>\$ 200,000.00</u>	<u>\$ 692,798.45</u>	<u>\$ (710.22)</u>	<u>\$ 11,134,752.95</u>	<u>\$ 468,676.96</u>

Note 6 - LONG TERM DEBT (Cont'd.)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	12/31/2012	12/31/2013	12/31/2014
Principal:			
General Obligation Bonds:			
To be paid with sales tax revenue:			
Series 2006	\$ 520,000.00	\$ 555,000.00	\$ 590,000.00
To be paid with tax levys:			
Series 2010	125,000.00	130,000.00	135,000.00
Capital Leases Payable:			
To be paid with tax levys:			
Cat 140M Motor Grader	29,449.94	0.00	0.00
2009 Portable Screen Plant	24,980.10	25,887.92	0.00
Caterpillar Road Grader	23,929.56	24,836.52	25,788.63
Furnace & Air Conditioners	41,189.34	37,719.41	39,019.42
Total Principal	<u>764,548.94</u>	<u>773,443.85</u>	<u>789,808.05</u>
Interest			
General Obligation Bonds:			
To be paid with sales tax revenue:			
Series 2006	417,195.00	395,567.50	372,431.25
To be paid with tax levys:			
Series 2010	17,275.00	13,525.00	9,625.00
Capital Leases Payable:			
To be paid with tax levys:			
Cat 140M Motor Grader	1,122.03	0.00	0.00
2009 Portable Screen Plant	1,848.63	940.81	0.00
Caterpillar Road Grader	2,842.19	1,935.23	983.12
Furnace & Air Conditioners	1,955.16	5,425.09	4,125.08
Total Interest	<u>442,238.01</u>	<u>417,393.63</u>	<u>387,164.45</u>
Total Principal and Interest	<u>\$ 1,206,786.95</u>	<u>\$ 1,190,837.48</u>	<u>\$ 1,176,972.50</u>

<u>12/31/2015</u>	<u>12/31/2016</u>	<u>12/31/2017 - 12/31/2021</u>	<u>12/31/2022 - 12/31/2026</u>	<u>Total</u>
\$ 625,000.00	\$ 665,000.00	\$ 3,990,000.00	\$ 3,240,000.00	\$ 10,185,000.00
140,000.00	0.00	0.00	0.00	530,000.00
0.00	0.00	0.00	0.00	29,449.94
0.00	0.00	0.00	0.00	50,868.02
0.00	0.00	0.00	0.00	74,554.71
<u>40,348.65</u>	<u>41,723.18</u>	<u>0.00</u>	<u>0.00</u>	<u>200,000.00</u>
<u>805,348.65</u>	<u>706,723.18</u>	<u>3,990,000.00</u>	<u>3,240,000.00</u>	<u>11,069,872.67</u>
347,827.50	322,977.50	1,171,678.75	267,080.00	3,294,757.50
4,900.00	0.00	0.00	0.00	45,325.00
0.00	0.00	0.00	0.00	1,122.03
0.00	0.00	0.00	0.00	2,789.44
0.00	0.00	0.00	0.00	5,760.54
<u>2,795.85</u>	<u>1,421.32</u>	<u>0.00</u>	<u>0.00</u>	<u>15,722.50</u>
<u>355,523.35</u>	<u>324,398.82</u>	<u>1,171,678.75</u>	<u>267,080.00</u>	<u>3,365,477.01</u>
<u>\$ 1,160,872.00</u>	<u>\$ 1,031,122.00</u>	<u>\$ 5,161,678.75</u>	<u>\$ 3,507,080.00</u>	<u>\$ 14,435,349.68</u>

Note 6 - LONG TERM DEBT (Cont'd.)

The County entered into a lease purchase agreement for a 2009 Ford Pickup with Western State Bank, Goodland, Kansas, on October 22, 2008. The lease requires three annual payments of \$5,070.04 each, which began in October 2009. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a Caterpillar 140M Motor Grader with Western State Bank, Goodland, Kansas, on December 23, 2008. The lease requires four annual payments of \$30,571.97 each, which began in February 2009. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a 2009 Portable Screen Plant with Western State Bank, Goodland, Kansas, on August 25, 2009. The lease requires four annual payments of \$26,828.73 each, which began in January 2010. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for a 2010 Caterpillar Road Grader with Western State Bank, Goodland, Kansas, on September 28, 2010. The lease requires four annual payments of \$26,771.75 each, which began in February 2011. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for an HVAC system with Western State Bank, Goodland, Kansas, on October 18, 2011. The lease requires five annual payments of \$43,144.50 each, which began in February 2012. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

Note 7 - DEFINED BENEFIT PENSION PLAN

Plan description. Sherman County contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Ave., Suite 100; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Funding policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2011 is 7.74%. Sherman County employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009, were \$164,485.70, \$150,403.54, and \$129,759.12, respectively, equal to the required contributions for each year.

Note 8 - OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 9 - COMPENSATED ABSENCES

All employees of the County, except temporary and part-time employees, may accumulate sick leave at a rate of one day per month, accumulative to thirty-six. Sick leave cannot be used for vacation leave and expires at termination of employment.

All regular employees with at least six months of service are entitled to paid vacation time. Such begins to accrue the first full pay period following the initial hire date. However, no vacation shall be taken until satisfactory completion of an introductory period of one hundred eighty days. Maximum vacation credits can not exceed one and a quarter times the amount accrued during any continuous twelve month period. Unused vacation credits exceeding the maximum amount will be forfeited. Employees are paid for all accumulated vacation leave at their current wage scale upon termination of employment. The potential liability for unused vacation leave at December 31, 2011 is \$46,863.72.

Note 10 - INTERFUND TRANSFERS

Transfers between budgetary funds are for the purpose of shifting resources from the fund legally required to receive the revenue to an alternative fund authorized to expend the revenue. Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Auto Motor Special	General	K.S.A. 8-145	\$ 27,883.82

Note 11 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

Sherman County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORC's management.

The County continues to carry commercial insurance for other risks of loss. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 12 - CLOSURE AND POST CLOSURE CARE COSTS

State and federal laws and regulations require that Sherman County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an additional liability is being incurred based on the future closure and post closure care costs that will be incurred near or after the landfill no longer accepts waste. The liability for these landfill closure and post closure care costs is based on the amount of the landfill used during the year. The landfill was opened in the fall of 2001. The estimated liability for landfill closure and post closure care costs is \$18,016.56 as of December 31, 2011, which is based on 2.6206% usage (filled) of the landfill. It is estimated that an additional \$669,480.95 will be incurred as closure and post closure expenses between the date of the financial statements and the date the landfill is expected to be filled to capacity (2322). The estimated total current cost of the landfill closure and post closure care (\$687,497.51) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2011. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Closure and post closure care financial assurance requirements are being met by the County using the local government financial test.

Note 13 - LEASE COMMITMENTS

Operating Leases:

The County has entered into a operating lease for the Household Waste building which contain cancellation provisions and are subject to annual appropriations. For the year ending December 31, 2011 rent expenditures were \$800.00 (paid from the Solid Waste Fund).

The County has entered into a operating lease for a postage machine which contain cancellation provisions are subject to annual appropriations. For the year ending December 31, 2011 rent expenditures were \$6,600.00 (paid from the General Fund).

Note 14 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through August 17, 2012, and does not believe any events have occurred which effect the financial statements as presented.

SHERMAN COUNTY, KANSAS
RECONCILIATION OF 2010 TAX ROLL
December 31, 2011

2010 Tax Roll - As Adjusted

County Clerk's Abstract of 2010 Tax Roll	\$ 9,246,343.30
Adjustments to Original Tax Roll:	
Added Taxes	70.48
Abated Taxes	<u>(51,269.84)</u>
Adjusted 2010 Tax Roll	<u><u>\$ 9,195,143.94</u></u>

2010 Tax Roll - Accounted For

Collections During 2010	\$ 5,444,014.06
Collections During 2011	3,401,878.89
Deduct Refunds and Cancellations	<u>(2,299.74)</u>
Net Tax Roll Collections	\$ 8,843,593.21

Delinquent Personal Property Taxes for Which Tax Warrants Issued	\$ 7,777.28
Delinquent Real Estate Taxes Entered on the Tax Sale Record	<u>343,657.88</u>
	<u>351,435.16</u>

2010 Tax Roll Accounted For	<u><u>\$ 9,195,028.37</u></u>
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Difference	<u><u>\$ 115.57</u></u>
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SHERMAN COUNTY, KANSAS
Detailed Schedule of General Fund Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
<u>RECEIPTS:</u>				
<u>TAXES AND SHARED REVENUES</u>				
Ad Valorem Property Tax	\$ 650,292.36	\$ 1,176,734.74	\$ 1,214,753.00	\$ (38,018.26)
Delinquent Tax	845.96	822.02	2,000.00	(1,177.98)
Motor Vehicle Tax	78,408.40	75,542.64	75,625.00	(82.36)
Rental Vehicle Tax	76.27	76.12	0.00	76.12
Recreational Vehicle Tax	1,333.45	1,263.53	1,241.00	22.53
16/20 M Vehicle Tax	7,892.69	5,994.23	6,215.00	(220.77)
In Lieu of Tax	806.14	1,478.54	900.00	578.54
County Redemption	18,868.14	35,741.93	25,000.00	10,741.93
Severance Tax	2,435.92	2,268.01	0.00	2,268.01
Sales Tax	539,226.15	615,747.22	510,000.00	105,747.22
Local Alcoholic Liquor Tax	3,428.34	1,556.61	2,000.00	(443.39)
Total Taxes and Shared Revenues	1,303,613.82	1,917,225.59	1,837,734.00	79,491.59
<u>LICENSES, PERMITS AND FEES</u>				
Antique Car Fees	1,947.00	1,810.50	1,500.00	310.50
Copies	2,663.04	11,752.80	3,800.00	7,952.80
Filing Fees	255.00	0.00	75.00	(75.00)
Mortgage Registration Fees	69,012.29	52,748.08	52,000.00	748.08
Officer's Fees	18,593.70	18,761.37	17,000.00	1,761.37
Driver's License Fees	1,722.96	1,870.00	1,100.00	770.00
Miscellaneous Licenses and Fees	17,608.67	19,523.25	10,000.00	9,523.25
Total Licenses, Permits and Fees	111,802.66	106,466.00	85,475.00	20,991.00
<u>USES OF MONEY AND PROPERTY</u>				
Interest on Investments	43,756.26	50,859.05	50,000.00	859.05
Interest on Current Taxes	12,510.03	8,285.98	10,000.00	(1,714.02)
Interest on Delinquent Taxes	42,586.36	40,330.87	0.00	40,330.87
Rent on Real Property	13,251.00	10,101.00	2,000.00	8,101.00
Total Uses of Money and Property	112,103.65	109,576.90	62,000.00	47,576.90
<u>REIMBURSEMENTS AND MISCELLANEOUS</u>				
Civil Defense	0.00	0.00	7,000.00	(7,000.00)
Reimbursed Prisoner Care	8,496.25	8,170.07	12,000.00	(3,829.93)
Reimbursed Prairie Dog Bait	33,335.89	20,977.19	25,000.00	(4,022.81)
Lease Purchase Proceeds	0.00	200,000.00	0.00	200,000.00
Miscellaneous Reimbursements	14,528.56	37,209.67	7,000.00	30,209.67
Other	60,057.18	73,101.18	35,000.00	38,101.18
Total Reimbursements and Miscellaneous	116,417.88	339,458.11	86,000.00	253,458.11

SHERMAN COUNTY, KANSAS
Detailed Schedule of General Fund Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS: (Cont'd.)				
<u>OPERATING TRANSFERS</u>				
From Auto Motor Special	29,013.99	27,883.82	32,175.00	(4,291.18)
Total Operating Transfers	29,013.99	27,883.82	32,175.00	(4,291.18)
Total Receipts	<u>\$ 1,672,952.00</u>	<u>\$ 2,500,610.42</u>	<u>\$ 2,103,384.00</u>	<u>\$ 397,226.42</u>

SHERMAN COUNTY, KANSAS
Detailed Schedule of General Fund Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES				
<u>COUNTY COMMISSIONERS</u>				
Personal Services	43,409.60	43,401.83	44,000.00	(598.17)
Contractual Services	920.22	2,038.84	2,100.00	(61.16)
Total County Commissioners	44,329.82	45,440.67	46,100.00	(659.33)
 <u>COUNTY CLERK</u>				
Personal Services	84,475.21	89,422.75	105,550.00	(16,127.25)
Contractual Services	4,849.96	4,105.04	6,150.00	(2,044.96)
Commodities	1,603.06	1,666.27	2,500.00	(833.73)
Capital Outlay	367.99	139.98	700.00	(560.02)
Total County Clerk	91,296.22	95,334.04	114,900.00	(19,565.96)
 <u>COUNTY TREASURER</u>				
Personal Services	83,221.66	83,152.92	82,500.00	652.92
Contractual Services	6,423.09	7,498.12	6,265.00	1,233.12
Commodities	4,472.94	3,988.28	6,000.00	(2,011.72)
Total County Treasurer	94,117.69	94,639.32	94,765.00	(125.68)
 <u>COUNTY ATTORNEY</u>				
Personal Services	128,391.57	173,622.76	164,770.00	8,852.76
Contractual Services	4,983.95	7,475.95	7,000.00	475.95
Commodities	3,164.30	2,056.79	2,000.00	56.79
Capital Outlay	399.98	0.00	250.00	(250.00)
Total County Attorney	136,939.80	183,155.50	174,020.00	9,135.50
 <u>REGISTER OF DEEDS</u>				
Personal Services	37,344.98	37,721.50	44,750.00	(7,028.50)
Contractual Services	2,330.97	1,970.21	2,600.00	(629.79)
Commodities	1,077.23	925.44	1,000.00	(74.56)
Capital Outlay	0.00	0.00	500.00	(500.00)
Total Register of Deeds	40,753.18	40,617.15	48,850.00	(8,232.85)
 <u>BUILDING MANAGER</u>				
Personal Services	30,770.25	37,385.62	33,600.00	3,785.62
Contractual Services	2,774.44	2,401.19	2,725.00	(323.81)
Commodities	4,194.54	3,639.30	5,710.00	(2,070.70)
Capital Outlay	106.62	1,660.53	500.00	1,160.53
Total Building Manager	37,845.85	45,086.64	42,535.00	2,551.64

SHERMAN COUNTY, KANSAS
Detailed Schedule of General Fund Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
EXPENDITURES (Cont'd.)				
<u>SHERIFF</u>				
Personal Services	416,023.07	429,327.55	392,894.00	36,433.55
Contractual Services	60,589.36	58,343.11	67,000.00	(8,656.89)
Commodities	36,639.65	48,517.35	38,500.00	10,017.35
Capital Outlay	35,820.57	27,808.50	66,000.00	(38,191.50)
Jail Expense	16,250.59	29,402.90	22,500.00	6,902.90
Total Sheriff	565,323.24	593,399.41	586,894.00	6,505.41
 <u>UNIFIED COURTS</u>				
Contractual Services	60,200.04	65,833.46	93,650.00	(27,816.54)
Commodities	4,801.82	3,480.14	5,000.00	(1,519.86)
Capital Outlay	9,211.43	8,918.00	13,000.00	(4,082.00)
Total Unified Courts	74,213.29	78,231.60	111,650.00	(33,418.40)
 <u>COURTHOUSE GENERAL</u>				
Personal Services	14,337.38	14,277.07	13,300.00	977.07
Contractual Services	272,231.31	348,111.76	410,550.00	(62,438.24)
Commodities	14,841.52	28,184.05	40,800.00	(12,615.95)
Capital Outlay	29,390.58	380,059.43	190,000.00	190,059.43
Total Courthouse General	330,800.79	770,632.31	654,650.00	115,982.31
 <u>CENTRAL DISPATCH</u>				
Personal Services	201,174.56	209,561.10	223,828.00	(14,266.90)
Contractual Services	24,873.49	50,437.64	30,062.00	20,375.64
Commodities	2,189.94	3,293.96	2,000.00	1,293.96
Capital Outlay	7,737.19	14,912.02	3,000.00	11,912.02
Total Central Dispatch	235,975.18	278,204.72	258,890.00	19,314.72
 <u>SPECIAL PRAIRIE DOG</u>				
Personal Services	5,595.29	4,592.72	9,000.00	(4,407.28)
Contractual Services	20.00	254.21	2,900.00	(2,645.79)
Commodities	6,402.69	6,479.93	0.00	6,479.93
Capital Outlay	11.89	0.00	0.00	0.00
Total Central Dispatch	12,029.87	11,326.86	11,900.00	(573.14)

SHERMAN COUNTY, KANSAS
Detailed Schedule of General Fund Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont'd.)				
<u>NON-DEPARTMENTAL</u>				
Juvenile Detention	5,248.78	2,870.00	12,000.00	(9,130.00)
Prisoner Medical	12,442.10	29,773.66	8,000.00	21,773.66
Other	10,099.05	15,438.27	0.00	15,438.27
Total Non-Departmental	27,789.93	48,081.93	20,000.00	28,081.93
 <u>APPROPRIATIONS</u>				
Northwest Kansas Planning & Develop.	6,345.00	6,344.00	6,400.00	(56.00)
Family Shelter	1,000.00	1,000.00	1,000.00	0.00
Economic Development	16,350.00	60,600.00	50,000.00	10,600.00
LEPG	1,255.00	1,062.00	1,112.00	(50.00)
Goodland Arts Council	2,500.00	0.00	0.00	0.00
Western Kansas Child Advocacy	0.00	10,000.00	0.00	10,000.00
Other Appropriations	500.00	500.00	17,500.00	(17,000.00)
Total Appropriations	27,950.00	79,506.00	76,012.00	3,494.00
 <u>OPERATING TRANSFERS</u>				
To Capital Improvement	100,000.00	0.00	50,000.00	(50,000.00)
To Economic Development	50,000.00	0.00	0.00	0.00
Total Operating Transfers	150,000.00	0.00	50,000.00	(50,000.00)
 Adjustment for Qualifying Budget Credits			200,000.00	(200,000.00)
 Total Expenditures	<u>\$ 1,869,364.86</u>	<u>\$ 2,363,656.15</u>	<u>\$ 2,491,166.00</u>	<u>\$ (127,509.85)</u>

SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011 \$ 11,118,685.09

RECEIPTS

County Funds

General:

Licenses, Permits, and Fees	\$	105,698.65	
Uses of Money and Property		107,623.19	
Reimbursements and Miscellaneous		340,134.97	
Operating Transfers		<u>27,883.82</u>	
	\$		581,340.63

Appraiser:

Charges for Services	4,687.47
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Auto Motor Special:

Fees	62,519.50
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County Health:

Fees, Grants, Entitlements & Donations	254,281.04
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Direct Election:

Miscellaneous Receipts	3,005.81
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Employee Benefits:

Reimbursements	109,804.72
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Noxious Weed:

Application and Sale of Chemicals	17,133.76
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Register of Deeds Technology:

Miscellaneous Receipts	13,284.00	
Interest on Idle Funds	<u>17.31</u>	
		13,301.31

Prosecuting Attorney's Training:

Fees	4,981.00
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Prosecuting Attorney's Diversion:

Fees	4,260.23
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Road and Bridge:

Payments for Goods & Services and Equal Aid	141,376.52
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Soldiers Memorial Park:

Miscellaneous Receipts	3,381.00
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Solid Waste:

User Fees	549,505.32
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SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

RECEIPTS (Cont'd.)

County Funds (Cont'd.)

Tourism & Convention:

Transient Guest Tax	106,442.68
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Jail Commissary:

Sales	13,040.97
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Sheriff Drug Seizure:

Miscellaneous Receipts	6,564.94
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Health Care Services:

Health Care Services Tax	308,175.61	
Reimbursements	<u>19,080.00</u>	
		327,255.61

Micro Loans:

Loan Repayment	4,623.53	
Interest on Repayment	<u>31.12</u>	
		4,654.65

911 Wireless:

Telephone Tax	10,556.68	
Interest on Idle Funds	66.24	
Miscellaneous Receipts	969.47	
State Grant	<u>124,836.00</u>	
		136,428.39

911 Telephone Service:

Telephone Tax	17,321.48	
Miscellaneous Receipts	54.61	
Interest on Idle Funds	<u>39.35</u>	
		17,415.44

Kansas Emergency Management Grant:

Grant Proceeds	11,878.75
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GO Road Project

Reimbursements	359,624.69	
Interest on Idle Funds	<u>42.32</u>	
		359,667.01

Road Sealing Bond Project

Interest on Idle Funds	135.90
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SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

RECEIPTS (Cont'd.)

County Funds (Cont'd.)

Sales Tax for Road Project:

Sales Tax	1,231,593.82	
Interest on Idle Funds	<u>7,386.73</u>	
		<u>1,238,980.55</u>

Total County Funds	3,972,043.20
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Distributive Funds:

Current Tax	8,957,215.66
County Redemption	335,511.90
Delinquent Personal Property Tax	6,193.77
Recreational Vehicle Tax	13,172.20
In Lieu of Tax	12,472.71
Advanced Tax	1,081.47
Local Alcoholic Liquor Tax	8,555.96
Local Retailers Sales Tax	615,747.22
Motor Vehicle Tax	823,307.53
Rental Vehicle Tax	1,132.74
Severance Tax	4,536.01
Special City and County Tax	294,861.66
Escaped Tax	1,896.18
Partial Payments	<u>41,270.88</u>

Total Distributive Funds	11,116,955.89
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Subdivision & Trust Funds:

Heritage Trust	2,109.76
Motor Vehicle Licenses	485,619.22
Drivers License	21,801.00
Sales & Compensating Tax	330,280.58
Fire Districts	<u>20,108.46</u>

Total Subdivision & Trust Funds	<u>859,919.02</u>
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Total Receipts	<u>15,948,918.11</u>
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Receipts and Beginning Balance	27,067,603.20
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SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

DISBURSEMENTS

County Funds:

General Fund	\$ 2,229,647.96	
Appraiser	143,006.17	
Auto Motor Special	62,659.70	
Bond & Interest	144,354.17	
City-County Recreation	30,424.00	
County Health	277,185.36	
Direct Election	41,313.44	
Employee Benefits	1,194,965.40	
Free Fair	29,886.32	
Historical Society	2,923.58	
Hospital Maintenance	407,612.38	
Noxious Weed	78,940.37	
Register of Deeds Technology	863.01	
Program for the Elderly	24,125.00	
Prosecuting Attorney Training	4,694.59	
Prosecuting Attorney Diversion	4,154.70	
Road & Bridge	1,384,433.85	
Soldiers Memorial	4,772.80	
Solid Waste	853,591.76	
Special Alcohol	10,000.00	
Capital Improvement	3,610.00	
Special Parks & Recreation	2,500.00	
Tort Liability	15,951.00	
Tourism & Convention	106,442.68	
Jail Commissary	18,623.74	
Sheriff Drug Seizure	532.17	
Health Care Services	208,244.31	
Micro Loans	239.20	
Sheriff Reward	1,050.00	
Soil Conservation	22,766.03	
911 Wireless	139,000.95	
Cemetery Fund	47,766.09	
Library Fund	24,544.30	
911 Telephone Service	19,676.29	
Economic Development	100,980.31	
CDBG Grant	100.36	
Kansas Emergency Management Grant	11,878.75	
GO Road Project	23,463.64	
Sales Tax for Road Project	<u>927,878.75</u>	
Total County Funds		8,604,803.13

SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Distributive Funds:		
Current Tax	45,055.76	
Recreational Vehicle Tax	119.02	
In Lieu of Tax	7,011.15	
Motor Vehicle Tax	20,404.50	
Partial Payments	<u>160.30</u>	
Total Distributive Funds		72,750.73
State Funds		107,283.33
Subdivision & Trust Funds:		
School Districts	2,679,093.28	
Townships	2,366.22	
Cities	1,468,776.42	
Regional Library	44,818.68	
Fire Districts	196,429.91	
Heritage Trust	2,013.83	
Motor Vehicle Licenses	486,250.73	
Drivers License	21,800.00	
Sales & Compensating Tax	360,048.21	
Neighborhood Revitalization	182,987.12	
Watersheds	164,668.99	
Sunflower Extension District #6	<u>160,656.37</u>	
Total Subdivision & Trust Funds		<u>5,769,909.76</u>
Total Disbursements		<u>14,554,746.95</u>
Balance to be Accounted for December 31, 2011		<u>\$ 12,512,856.25</u>

SHERMAN COUNTY, KANSAS
COUNTY TREASURER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Cash Balances to be Accounted For \$ 12,512,856.25

Composition of Cash Balance

Cash on Hand:

County Treasurer	\$ 1,447.74
State Fiscal Agent	476,313.75

Cash in Banks:

First National Bank, Goodland, Kansas (reconciled)	377,018.72
Peoples State Bank, Goodland, Kansas (reconciled)	6,315,664.18

Certificates of Deposits:

First National Bank, Goodland, Kansas	550,000.00
Bankwest, Goodland, Kansas	1,630,161.86
Western State Bank, Goodland, Kansas	1,555,000.00
Peoples State Bank, Goodland, Kansas	<u>1,607,250.00</u>

Balance Accounted for December 31, 2011 \$ 12,512,856.25

SHERMAN COUNTY, KANSAS
COUNTY CLERK
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011		\$	0.00
RECEIPTS			
Filing Fees	147.44		
Copies & Miscellaneous	<u>1,058.88</u>		
Total Receipts			<u>1,206.32</u>
Receipts and Beginning Balance		\$	1,206.32
DISBURSEMENTS			
To the County Treasurer:			
County Officer's Fees & Miscellaneous	<u>1,206.32</u>		
Total Disbursements			<u>1,206.32</u>
Balance to be Accounted for December 31, 2011		\$	<u>0.00</u>
COMPOSITION OF CASH BALANCE			
Cash on hand		\$	<u>0.00</u>

SHERMAN COUNTY, KANSAS
REGISTER OF DEEDS
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011	\$	0.00
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RECEIPTS

Recording Fees	\$	15,413.00
Mortgage Registration Fees		52,748.08
Heritage Trust Fees		2,109.76
UCC and Copy Fees		9,603.87
Technology Fund Fees		<u>13,344.00</u>

Total Receipts		<u>93,218.71</u>
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Receipts and Beginning Balance	\$	93,218.71
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DISBURSEMENTS

To the County Treasurer:		
County Officer's Fees	\$	25,016.87
Mortgage Registration Fees		52,748.08
Heritage Trust Fees		2,109.76
Technology Fund Fees		<u>13,344.00</u>

Total Disbursements		<u>93,218.71</u>
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Balance to be Accounted for December 31, 2011	\$	<u><u>0.00</u></u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u><u>0.00</u></u>
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SHERMAN COUNTY, KANSAS
DISTRICT COURT
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011 \$ 49,620.88

RECEIPTS

Fines	\$	261,796.95	
Docket Fees		210,579.62	
Judgments & Restitution		177,554.52	
Cash Bonds		44,863.33	
Judicial Branch Surcharge		56,076.86	
ADSAP Fees		1,454.00	
KBI Lab Fees		6,843.91	
Attorney Fees		40,256.26	
Diversion Costs		4,019.73	
Reinstatement Fee		1,416.00	
Indigent Defense Fees		4,186.50	
Marriage Licenses		2,655.00	
Refunds		5.00	
Miscellaneous/Unapplied		13,074.14	
Total Receipts			824,781.82

Receipts and Beginning Balance \$ 874,402.70

DISBURSEMENTS

Fines	\$	261,796.95	
Docket Fees		210,579.62	
Judgments & Restitution		191,346.73	
Cash Bonds		44,201.00	
Judicial Branch Surcharge		56,076.86	
ADSAP Fees		1,818.50	
KBI Lab Fees		6,843.91	
Attorney Fees		40,256.26	
Diversion Costs		4,019.73	
Reinstatement Fee		1,416.00	
Indigent Defense Fees		4,186.50	
Marriage Licenses		2,655.00	
Refunds		5.00	
Miscellaneous/Unapplied		13,074.14	
Total Disbursements			838,276.20

Balance to be Accounted for December 31, 2011 \$ 36,126.50

COMPOSITION OF CASH BALANCE

Cash on hand	\$	25.00	
First Natl. Bank-Goodland, KS (reconciled)		36,101.50	
Balance Accounted for December 31, 2011			\$ 36,126.50

SHERMAN COUNTY, KANSAS
DISTRICT COURT
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

ANALYSIS OF ACCOUNTABLE BALANCES:

Judgments and Restitution	\$ 129.17
Cash Bonds	35,197.33
Other	<u>800.00</u>
Total Accountable Balance	<u>\$ 36,126.50</u>

SHERMAN COUNTY, KANSAS
COURT TRUSTEE
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011	\$	273,152.44
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RECEIPTS

Court Fees	\$	33,996.52
State of Kansas		121,964.63
Interest on Idle Funds		<u>2,680.98</u>

Total Receipts		<u>158,642.13</u>
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Receipts and Beginning Balance	\$	431,794.57
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DISBURSEMENTS

Contracted Services	\$	147,000.00
Supplies		380.00
Equipment		<u>2,735.84</u>

Total Disbursements		<u>150,115.84</u>
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Balance to be Accounted for December 31, 2011	\$	<u><u>281,678.73</u></u>
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COMPOSITION OF CASH BALANCE

First Natl. Bank-Goodland, KS (reconciled)	\$	81,678.73
Certificates of Deposit:		
Peoples State Bank-Goodland, KS		100,000.00
Western State Bank-Goodland, KS		<u>100,000.00</u>

Balance Accounted for December 31, 2011		<u><u>281,678.73</u></u>
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SHERMAN COUNTY, KANSAS
LAW LIBRARY
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011	\$	52,718.22
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RECEIPTS

District Court - Docket Fees	\$	17,646.19
Reimbursements		312.00
Interest		<u>64.66</u>

Total Receipts		<u>18,022.85</u>
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Receipts and Beginning Balance		70,741.07
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DISBURSEMENTS

Books & Subscriptions		27,206.60
Contracted Labor		<u>127.00</u>

Total Disbursements		<u>27,333.60</u>
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Balance to be Accounted for December 31, 2011	\$	<u><u>43,407.47</u></u>
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COMPOSITION OF CASH BALANCE

Bankwest-Goodland, KS (reconciled)	\$	5,062.63
Western State Bank-Goodland, KS (reconciled)		<u>38,344.84</u>

Balance Accounted for December 31, 2011		<u><u>43,407.47</u></u>
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SHERMAN COUNTY, KANSAS
SHERIFF
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011	\$	0.00
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RECEIPTS

Prisoner Care	\$	7,030.00
Delinquent Personal Property Taxes		7,280.92
Fees and Costs		5,031.16
Prisoner Phone		2,261.72
Commissary		11,608.47
Registered Offender		840.00
Concealed Weapon		1,105.00
Impound Fees		1,432.50
Other		<u>292.72</u>

Total Receipts		<u>36,882.49</u>
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Receipts and Beginning Balance	\$	36,882.49
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DISBURSEMENTS

To the County Treasurer:	\$	<u>36,882.49</u>
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Total Disbursements		<u>36,882.49</u>
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Balance to be Accounted for December 31, 2011	\$	<u><u>0.00</u></u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u><u>0.00</u></u>
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SHERMAN COUNTY, KANSAS
PUBLIC WORKS
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011	\$	50.00
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RECEIPTS

Payment for Goods & Services	\$	<u>7,979.86</u>
Total Receipts		<u>7,979.86</u>

Receipts and Beginning Balance	\$	8,029.86
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DISBURSEMENTS

To the County Treasurer:	\$	<u>7,979.86</u>
Total Disbursements		<u>7,979.86</u>

Balance to be Accounted for December 31, 2011	\$	<u>50.00</u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u>50.00</u>
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ACCOUNTS RECEIVABLE
CHARGES, CREDITS AND BALANCES

Accounts Receivable, January 1, 2011	\$	0.00
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CHARGES

Townships, Cities & Individuals	\$	<u>7,979.86</u>
Total Charges		<u>7,979.86</u>

Total Charges and Beginning Balance	\$	7,979.86
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CREDITS

Collections:		
Townships, Cities & Individuals	\$	<u>7,979.86</u>
Total Collections		<u>7,979.86</u>

Accounts Receivable, December 31, 2011	\$	<u>0.00</u>
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SHERMAN COUNTY, KANSAS
PUBLIC WORKS
Accounts Receivable
December 31, 2011

DETAIL OF ACCOUNTS RECEIVABLE	Balance <u>12/31/2011</u>
<u>NAME</u>	
Cities:	
None	\$ 0.00
Townships:	
None	0.00
Individuals:	
None	<u>0.00</u>
TOTAL	<u><u>\$ 0.00</u></u>

SHERMAN COUNTY, KANSAS
NOXIOUS WEED/PRAIRIE DOG SUPERVISOR
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011	\$	0.00
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RECEIPTS

Payment for Goods & Services	\$	<u>34,959.55</u>
Total Receipts		<u>34,959.55</u>

Receipts and Beginning Balance	\$	34,959.55
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DISBURSEMENTS

To the County Treasurer:	\$	<u>34,959.55</u>
Total Disbursements		<u>34,959.55</u>

Balance to be Accounted for December 31, 2011	\$	<u>0.00</u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u>0.00</u>
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ACCOUNTS RECEIVABLE
CHARGES, CREDITS AND BALANCES

Accounts Receivable, January 1, 2011	\$	479.38
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CHARGES

Application and Sale of Chemicals	\$	<u>36,521.26</u>
Total Charges		<u>36,521.26</u>

Total Charges and Beginning Balance	\$	37,000.64
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CREDITS

Collections and Adjustments:		
Collections on Account	\$	<u>34,959.55</u>
Total Collections and Adjustments		<u>34,959.55</u>

Accounts Receivable, December 31, 2011	\$	<u>2,041.09</u>
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SHERMAN COUNTY, KANSAS
NOXIOUS WEED/PRAIRIE DOG SUPERVISOR
Accounts Receivable
December 31, 2011

DETAIL OF ACCOUNTS RECEIVABLE

<u>NAME</u>	<u>Date Originated</u>	<u>Balance 12/31/2011</u>
Bob Bolen	2011	\$ 365.91
Briney Farms	2008	(77.80)
Nathan Emig	2006	0.18
Bob Gramzow	2009	(12.74)
Grant Township	2010	0.01
Joe Scheopner	2010	(0.20)
Ed Schulte	2010	(36.06)
Rick Stefan	2010	(5.00)
Townsend Family Farms	2010	0.40
Joyce Blystone	2008	(0.01)
John Boyington	2009	0.60
Dick Bursch	2009	(0.50)
Howard Carney	2010	(46.00)
Buelah Cress	2006	(72.87)
Grant Township	2010	(20.00)
Greg Halligan	2011	288.00
Bruce Howard	2010	(116.00)
Dale Hudson	2009	(21.00)
Ken Klemm	2011	480.00
Peggy Klinge	2010	(2.50)
Duane Neitzel	2008	(9.50)
Richard Nelson	2010	(26.50)
W.G. Nimz	2010	0.50
Rod Owens	2011	1,280.00
Bill Sandy	2010	0.12
George Schmidt	2010	43.55
Schulte Brothers	2009	(19.00)
Merle Stasser	2009	(30.50)
Voltaire Township	2011	96.00
Washington Township	2010	(18.00)
TOTAL		<u>\$ 2,041.09</u>

SHERMAN COUNTY, KANSAS
SOLID WASTE
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011	\$	0.00
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RECEIPTS

User Fees	\$	<u>8,104.23</u>
		<u>8,104.23</u>

Receipts and Beginning Balance	\$	8,104.23
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DISBURSEMENTS

To the County Treasurer	\$	<u>8,063.23</u>
		<u>8,063.23</u>

Balance to be Accounted for December 31, 2011	\$	<u>41.00</u>
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COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u>41.00</u>
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ACCOUNTS RECEIVABLE
CHARGES, CREDITS AND BALANCES

Accounts Receivable, January 1, 2011	\$	0.00
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CHARGES

Solid Waste Disposal	\$	<u>8,104.23</u>
		<u>8,104.23</u>

Total Charges and Beginning Balance	\$	8,104.23
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CREDITS

Collections on Account	\$	<u>8,104.23</u>
		<u>8,104.23</u>

Accounts Receivable, December 31, 2011	\$	<u>0.00</u>
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SHERMAN COUNTY, KANSAS
COUNTY HEALTH
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011	\$	0.00
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RECEIPTS

Fees, Reimbursements and Donations

County Health	\$	9,606.04
Family Planning		3,107.39
Medicaid - County		5,203.50
Medicaid - Family Planning		219.12
Insurance - County		9,307.63
Insurance - Family Planning		668.98
Child Care - County		2,720.00
Health Care Services		45,610.00
Reimbursements & Miscellaneous		<u>62,003.59</u>

Total Fees, Reimbursements and Donations	\$	138,446.25
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Grants and Intergovernmental Receipts

WIC	\$	62,305.33
Child Care		17,986.00
State Formula		7,000.00
Family Planning		6,364.00
MCH Grant		5,405.00
IAP Grant		2,389.46
Emergency Preparedness Grant		5,217.00
Chronic Disease Risk		<u>9,168.00</u>

Total Grants and Intergovernmental Receipts		<u>115,834.79</u>
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Total Receipts		<u>254,281.04</u>
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Receipts and Beginning Balance	\$	254,281.04
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DISBURSEMENTS

To the County Treasurer	\$	<u>254,281.04</u>
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Total Disbursements		<u>254,281.04</u>
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Balance to be Accounted for December 31, 2011	\$	<u><u>0.00</u></u>
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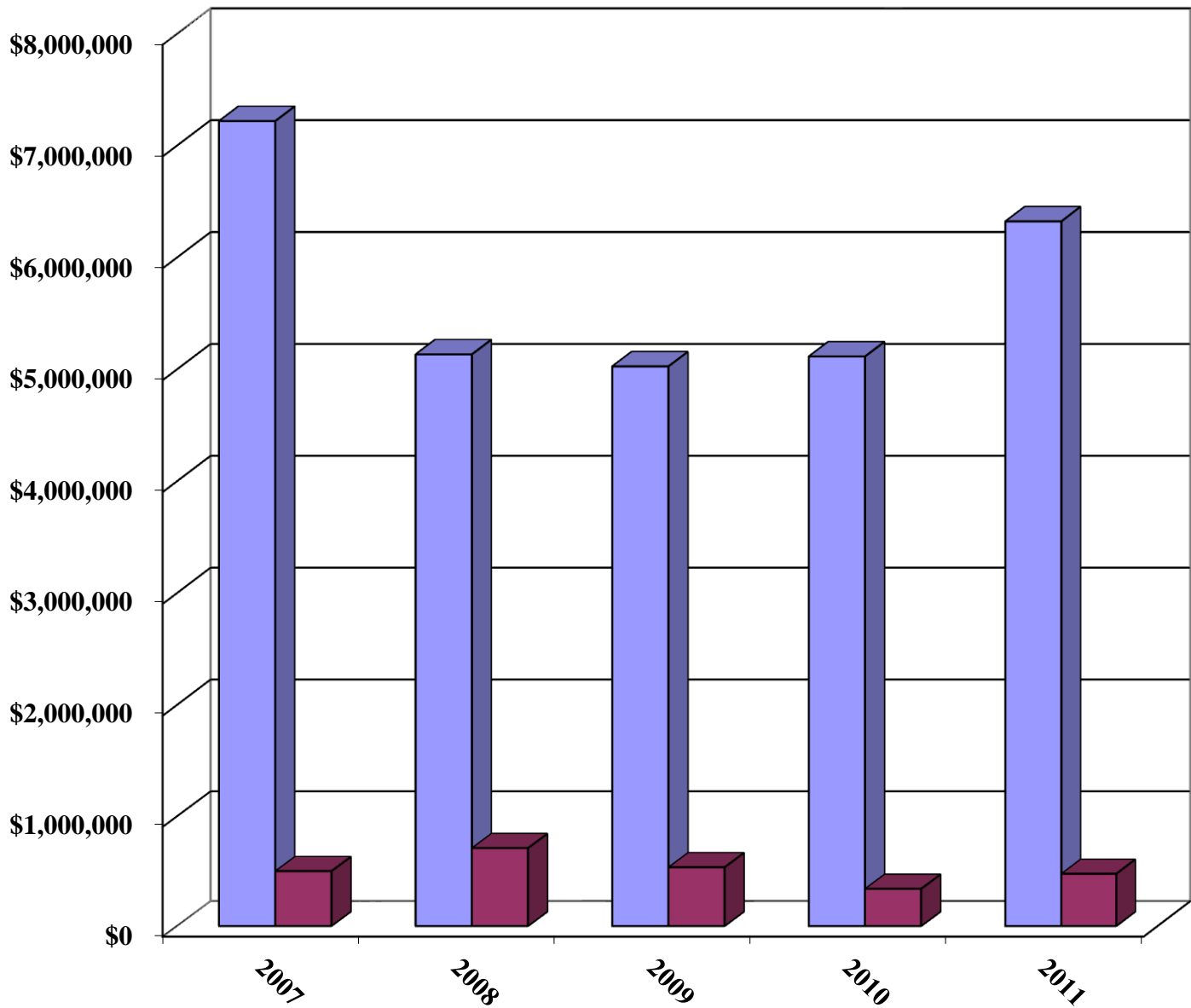
COMPOSITION OF CASH BALANCE

Cash on hand	\$	<u><u>0.00</u></u>
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SHERMAN COUNTY, KANSAS
APPRAISER
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011	\$ 0.00
RECEIPTS	
Copies & Miscellaneous	<u>\$ 4,687.47</u>
Total Receipts	<u>4,687.47</u>
Receipts and Beginning Balance	\$ 4,687.47
DISBURSEMENTS	
To the County Treasurer	<u>\$ 4,687.47</u>
Total Disbursements	<u>4,687.47</u>
Balance to be Accounted for December 31, 2011	<u><u>\$ 0.00</u></u>
COMPOSITION OF CASH BALANCE	
Cash on hand	<u><u>\$ 0.00</u></u>

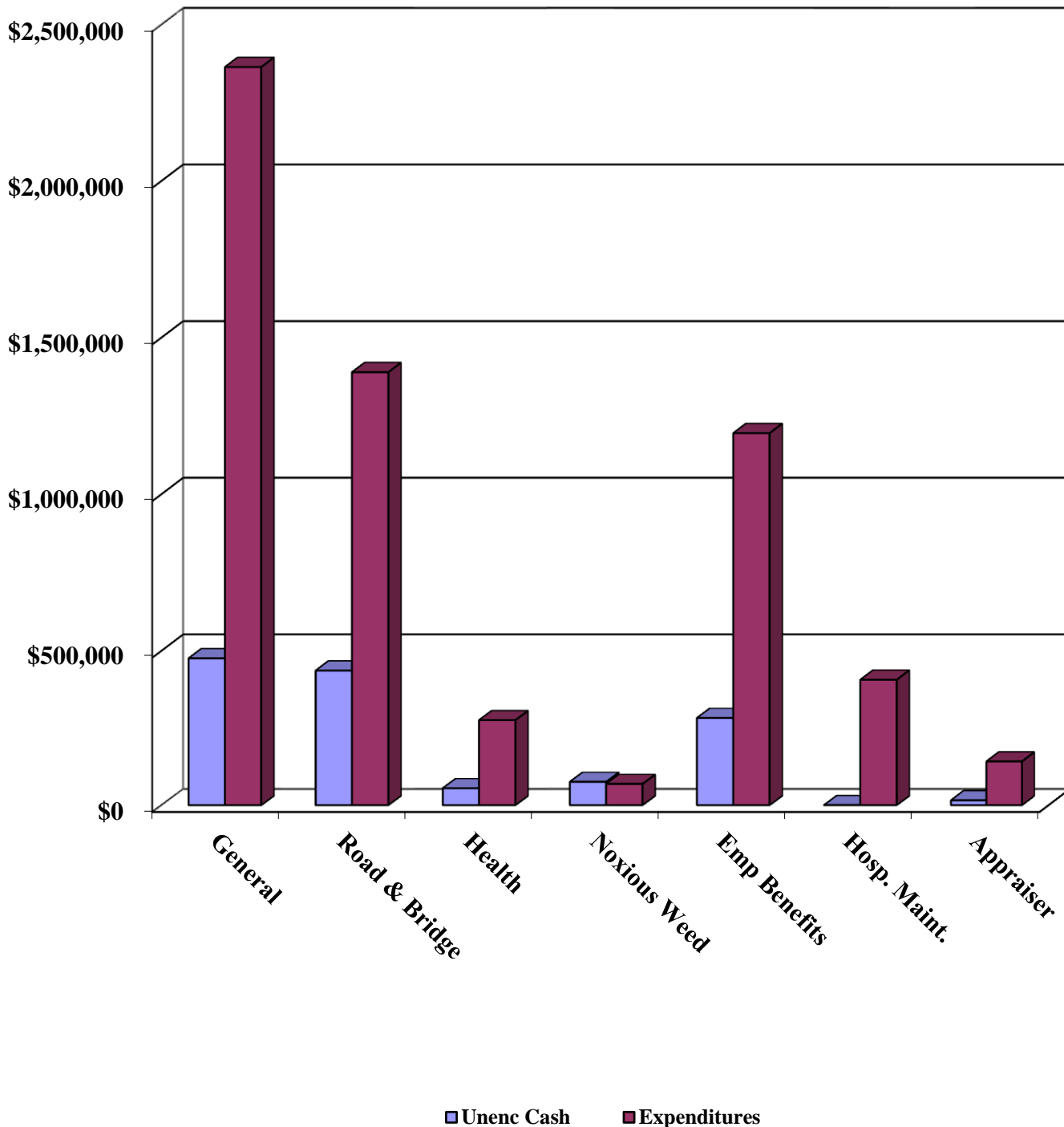
Sherman County Unencumbered Cash Balances



For the Year Ended December 31,

■ All County Funds ■ General

Sherman County Unencumbered Cash vs. Expenditures December 31, 2011 Selected Funds

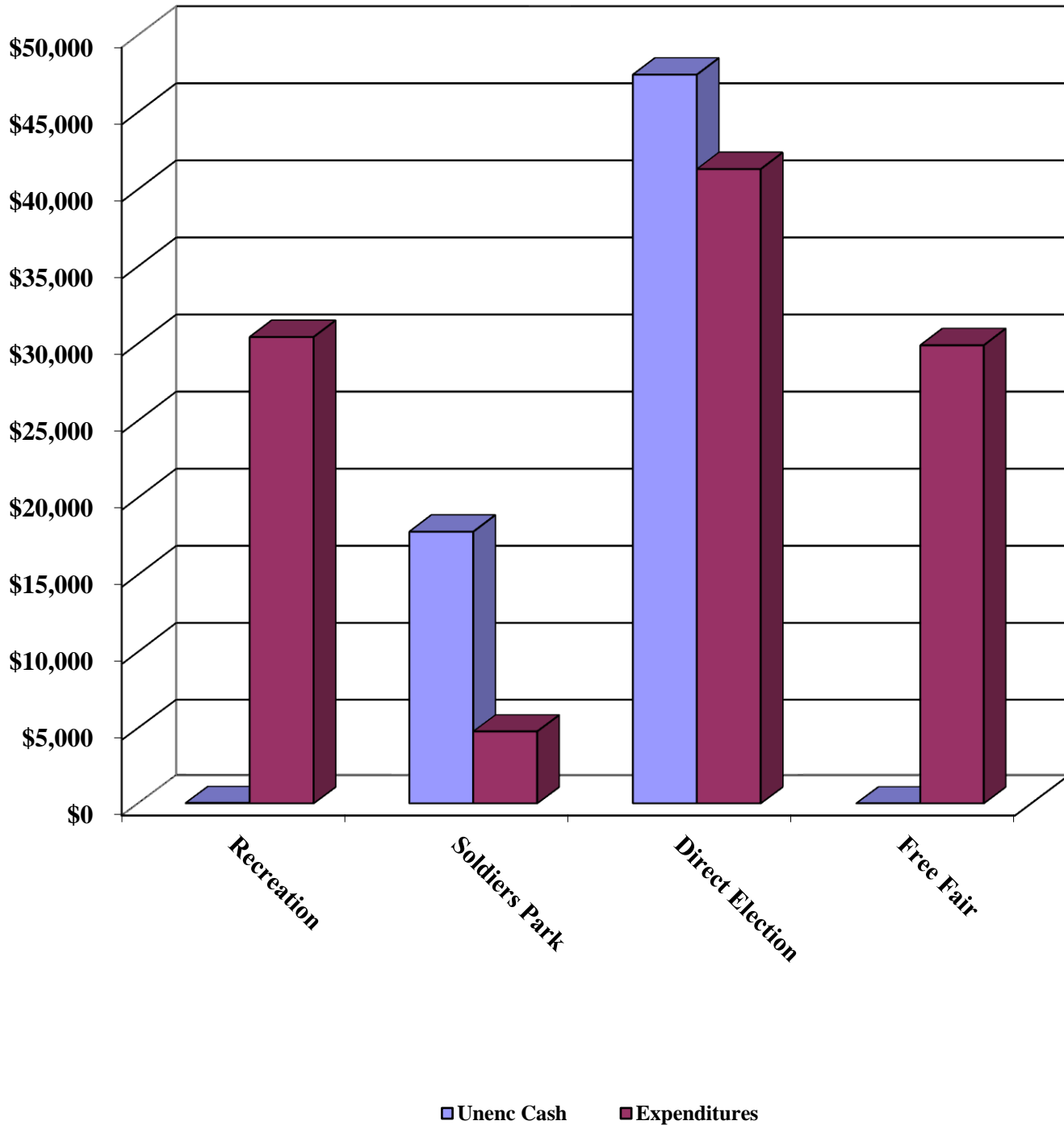


Sherman County

Unencumbered Cash vs. Expenditures

December 31, 2011

Selected Funds

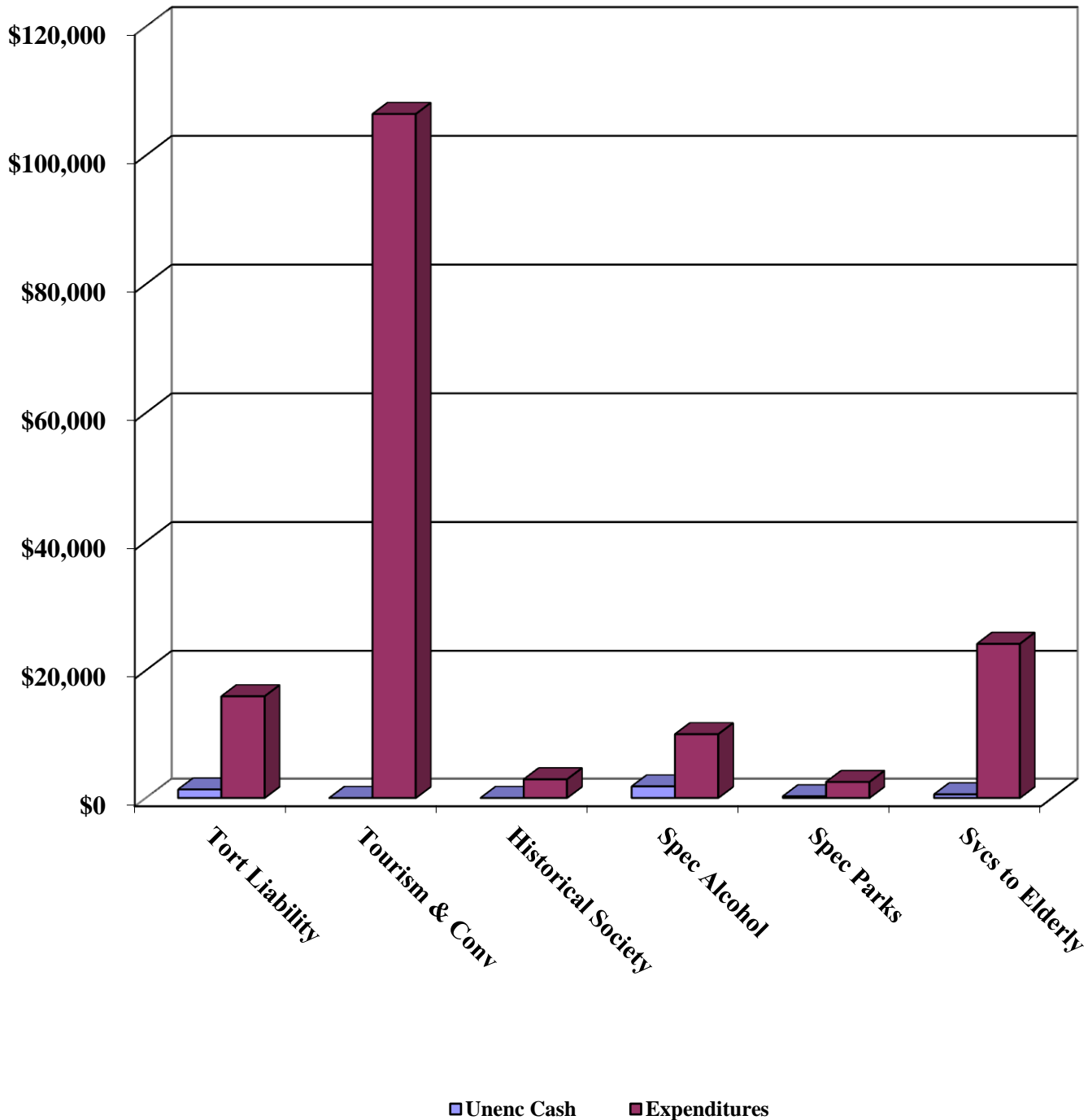


Sherman County

Unencumbered Cash vs. Expenditures

December 31, 2011

Selected Funds

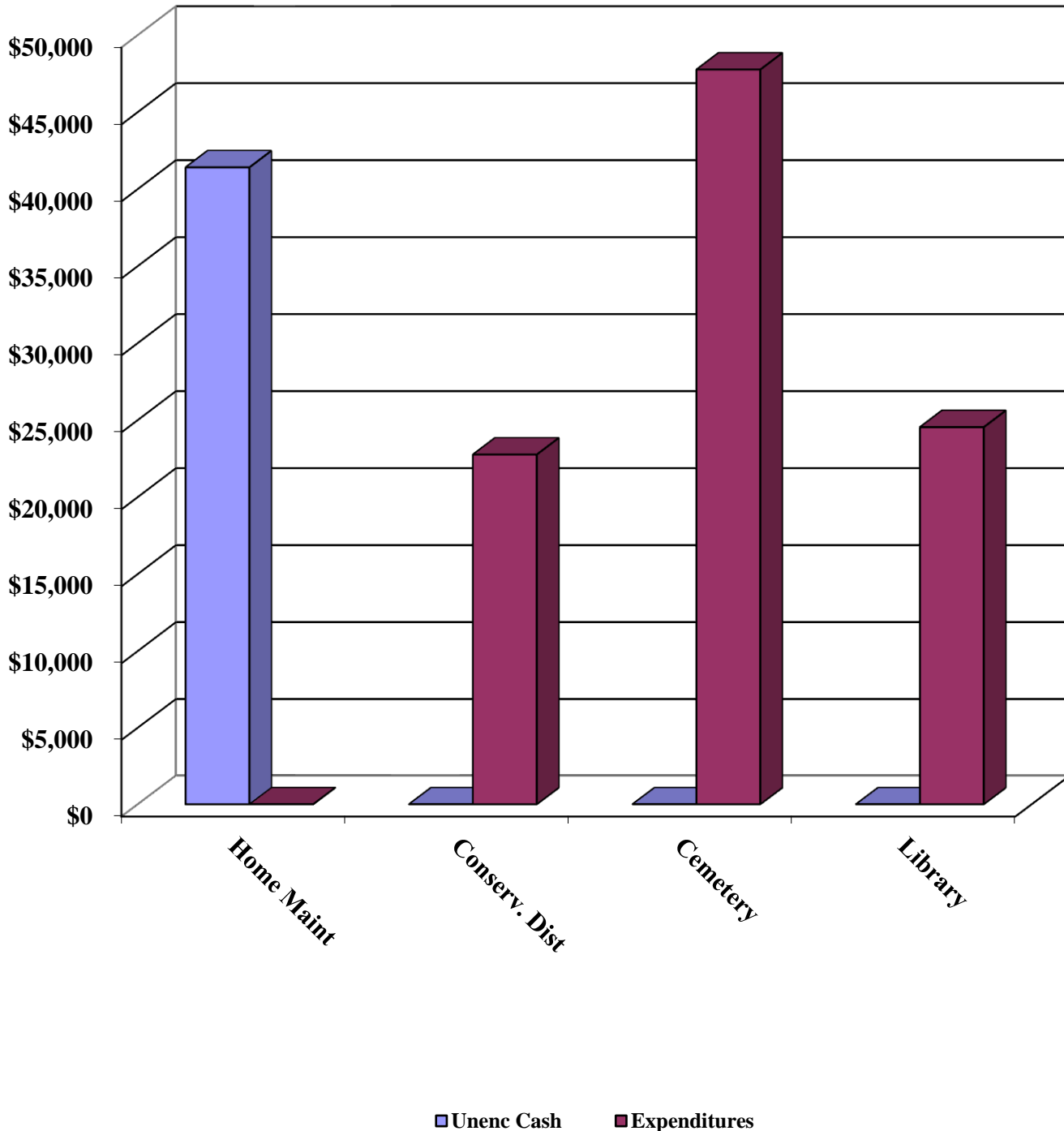


Sherman County

Unencumbered Cash vs. Expenditures

December 31, 2011

Selected Funds

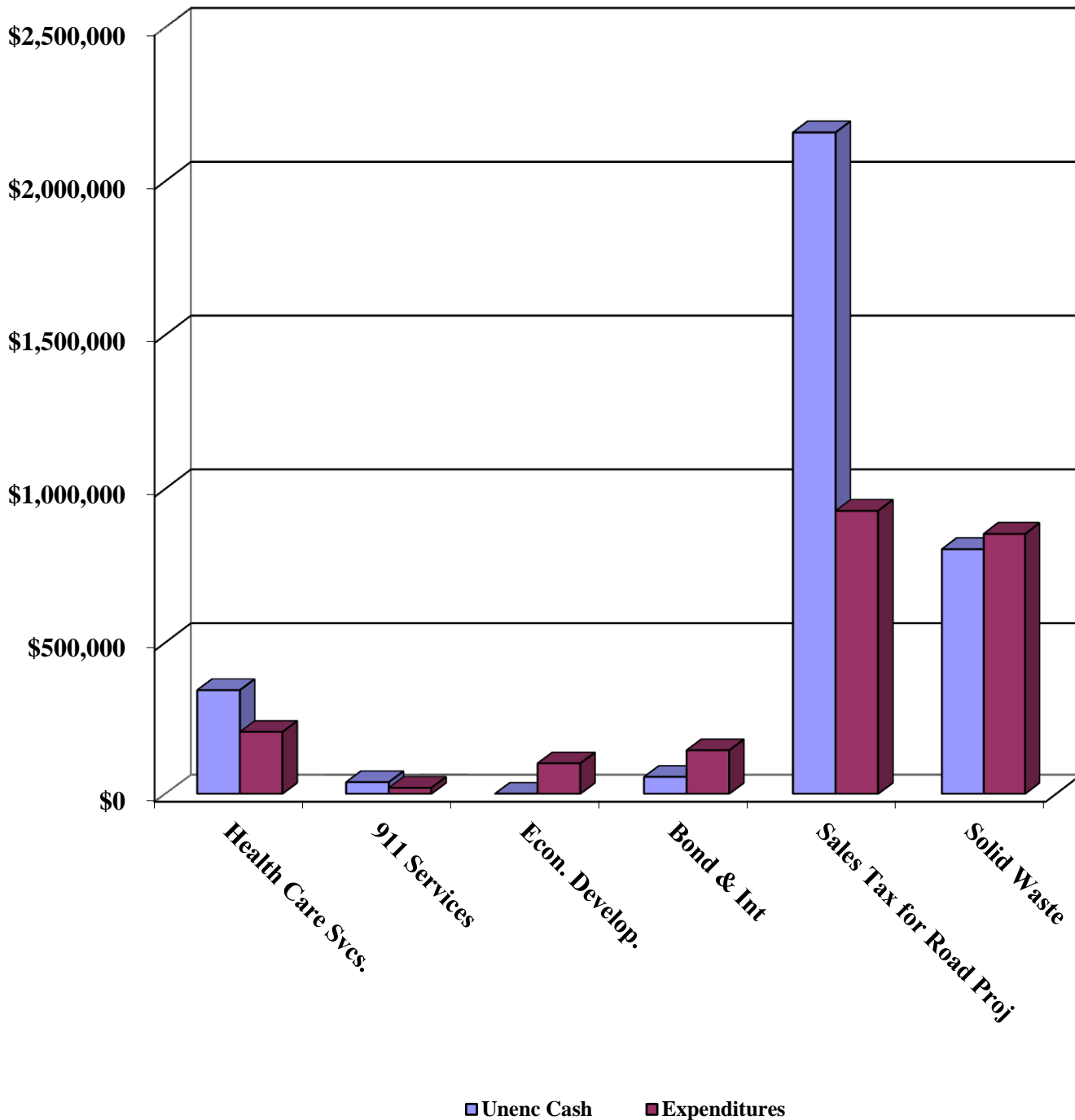


Sherman County

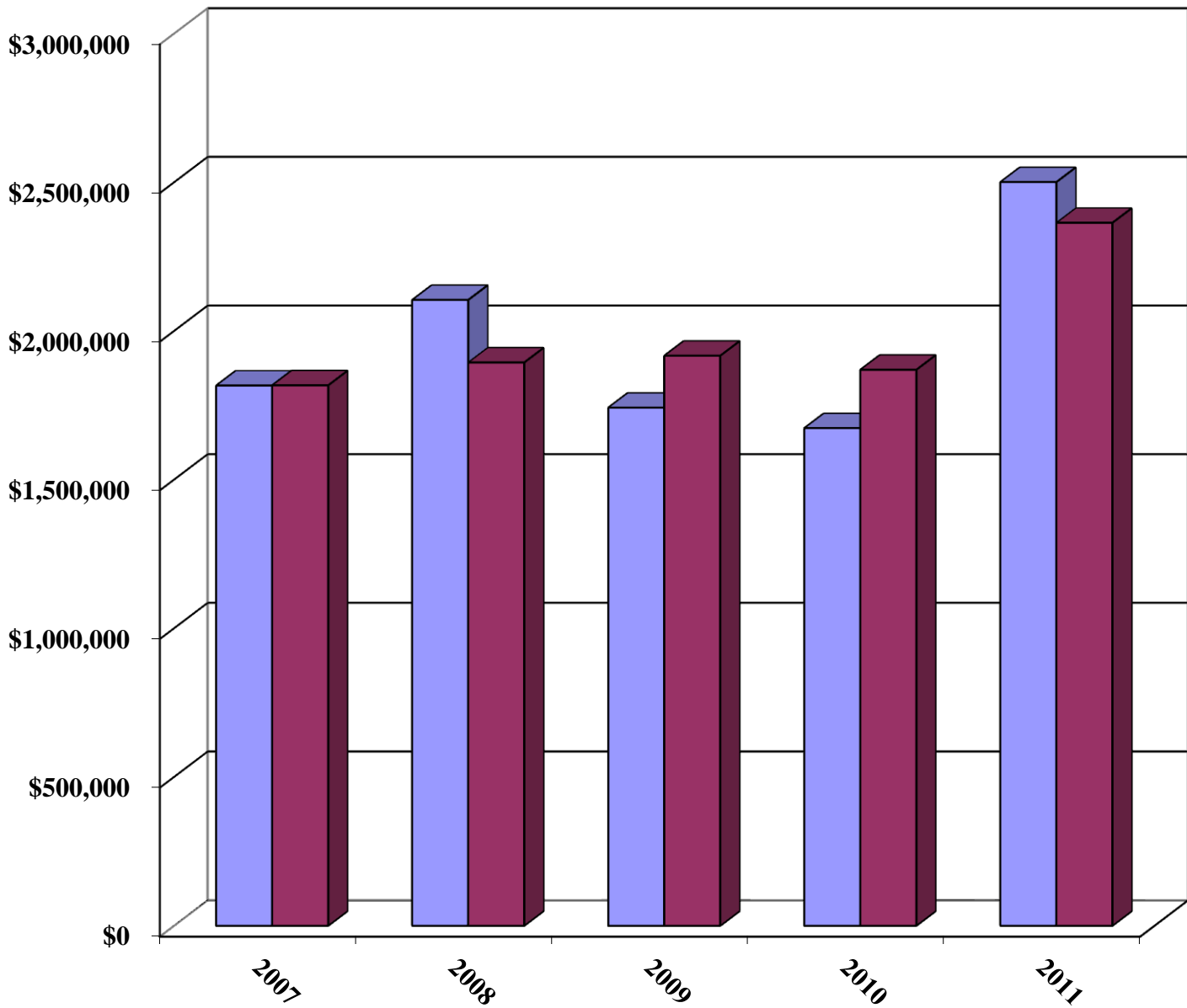
Unencumbered Cash vs. Expenditures

December 31, 2011

Selected Funds



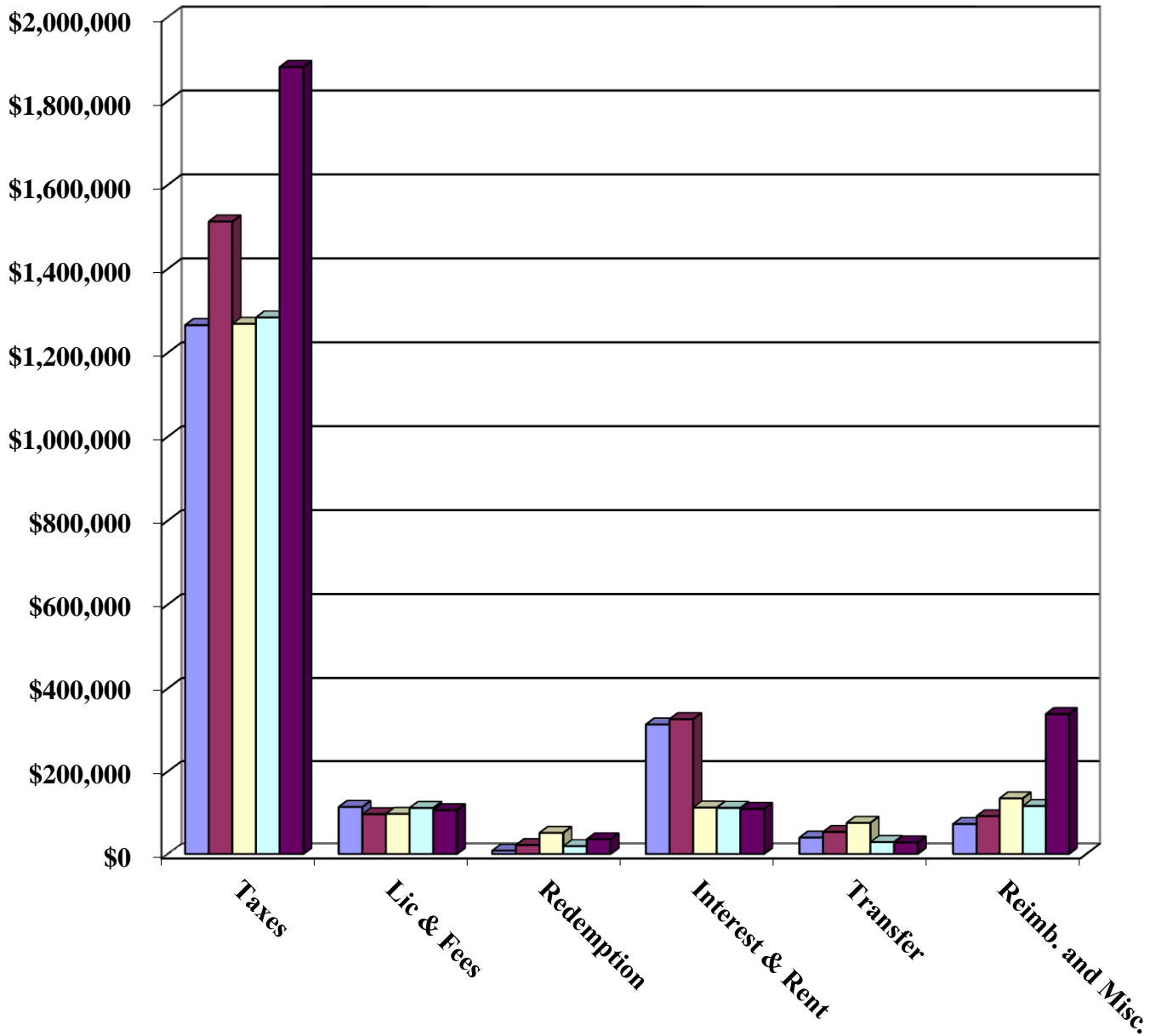
Sherman County General Fund Receipts and Expenditures



For the Year Ended December 31,

■ Receipts ■ Expenditures

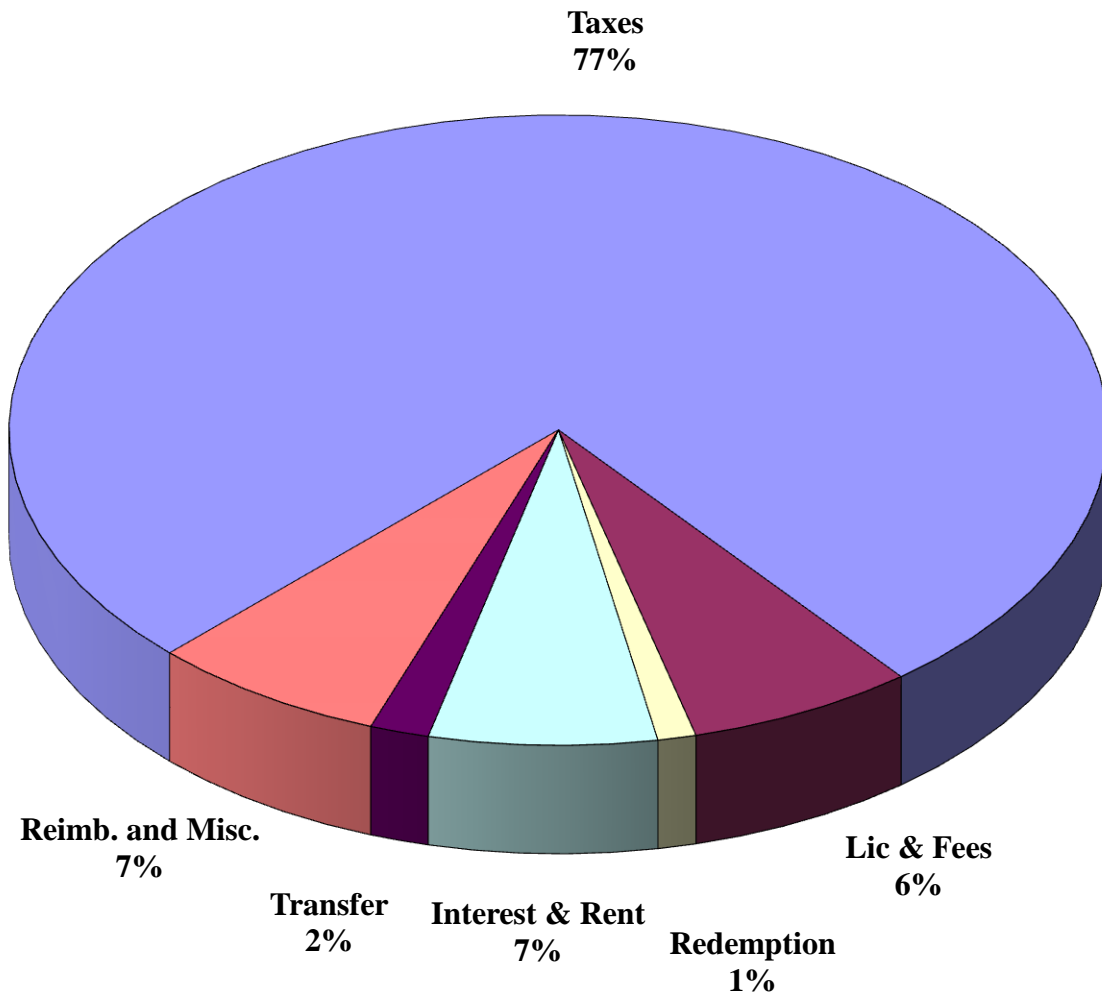
Sherman County General Fund Revenues



For the Year Ended December 31,

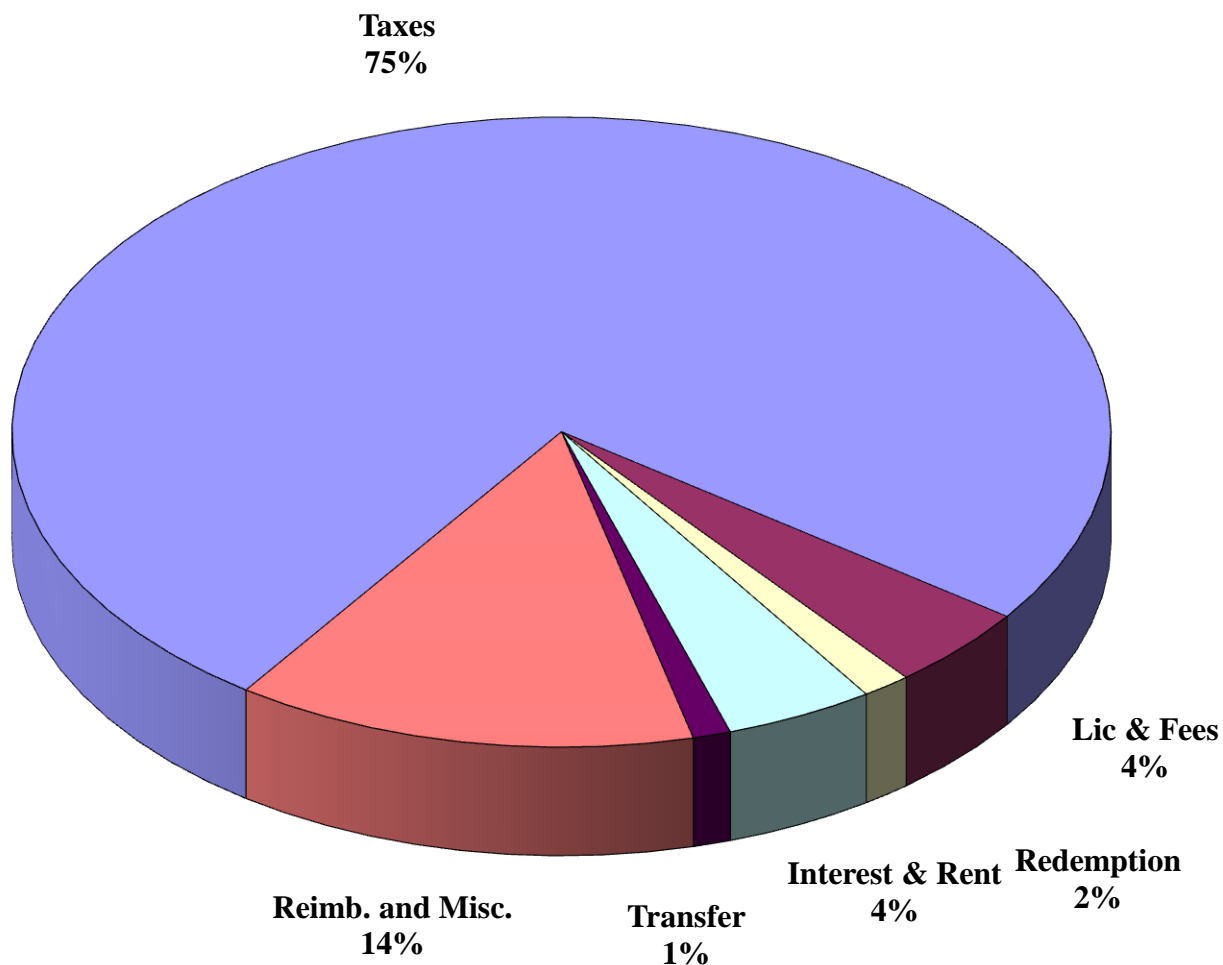
■ 2007 ■ 2008 ■ 2009 ■ 2010 ■ 2011

Sherman County General Fund Revenues



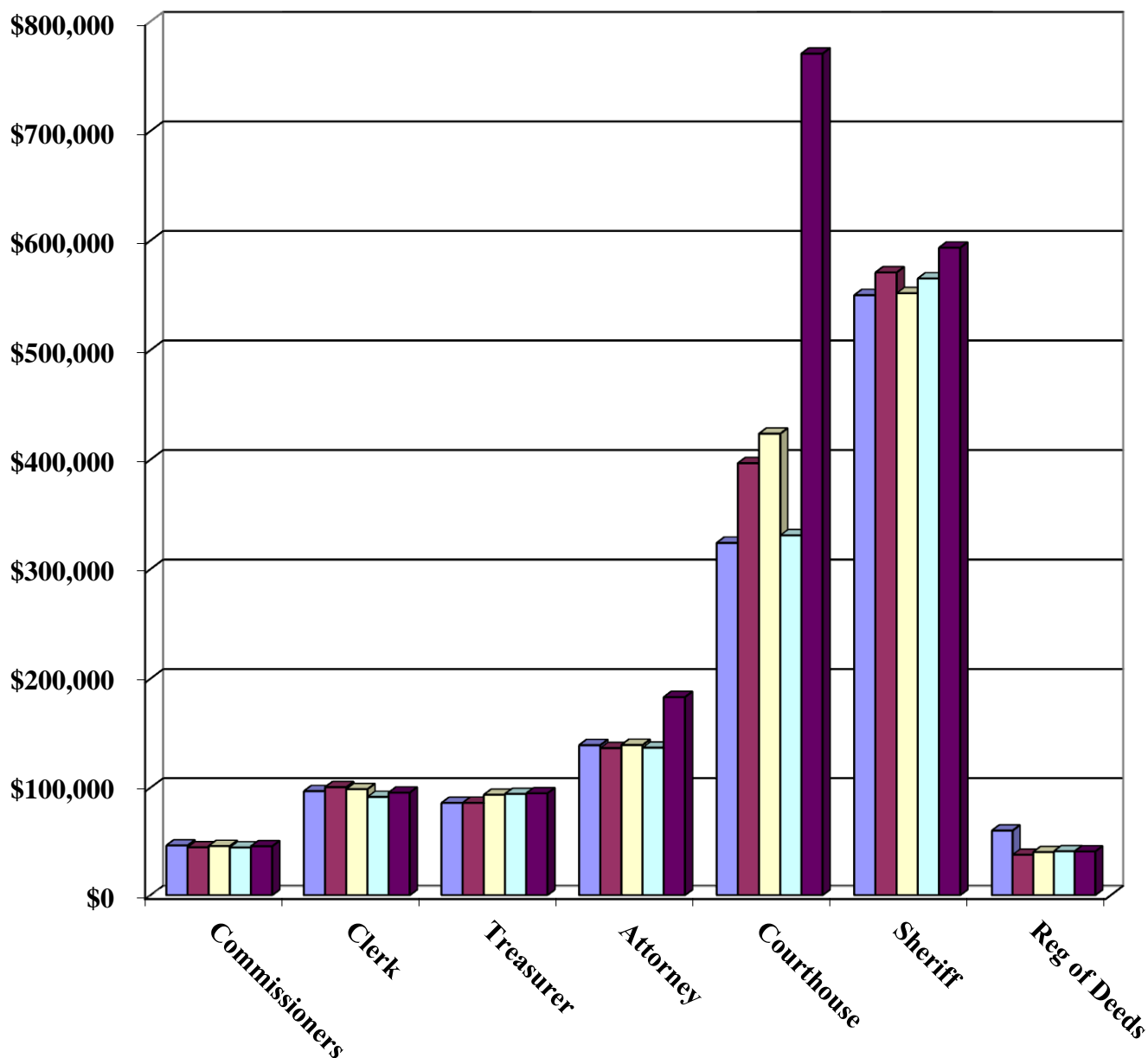
2010

Sherman County General Fund Revenues



2011

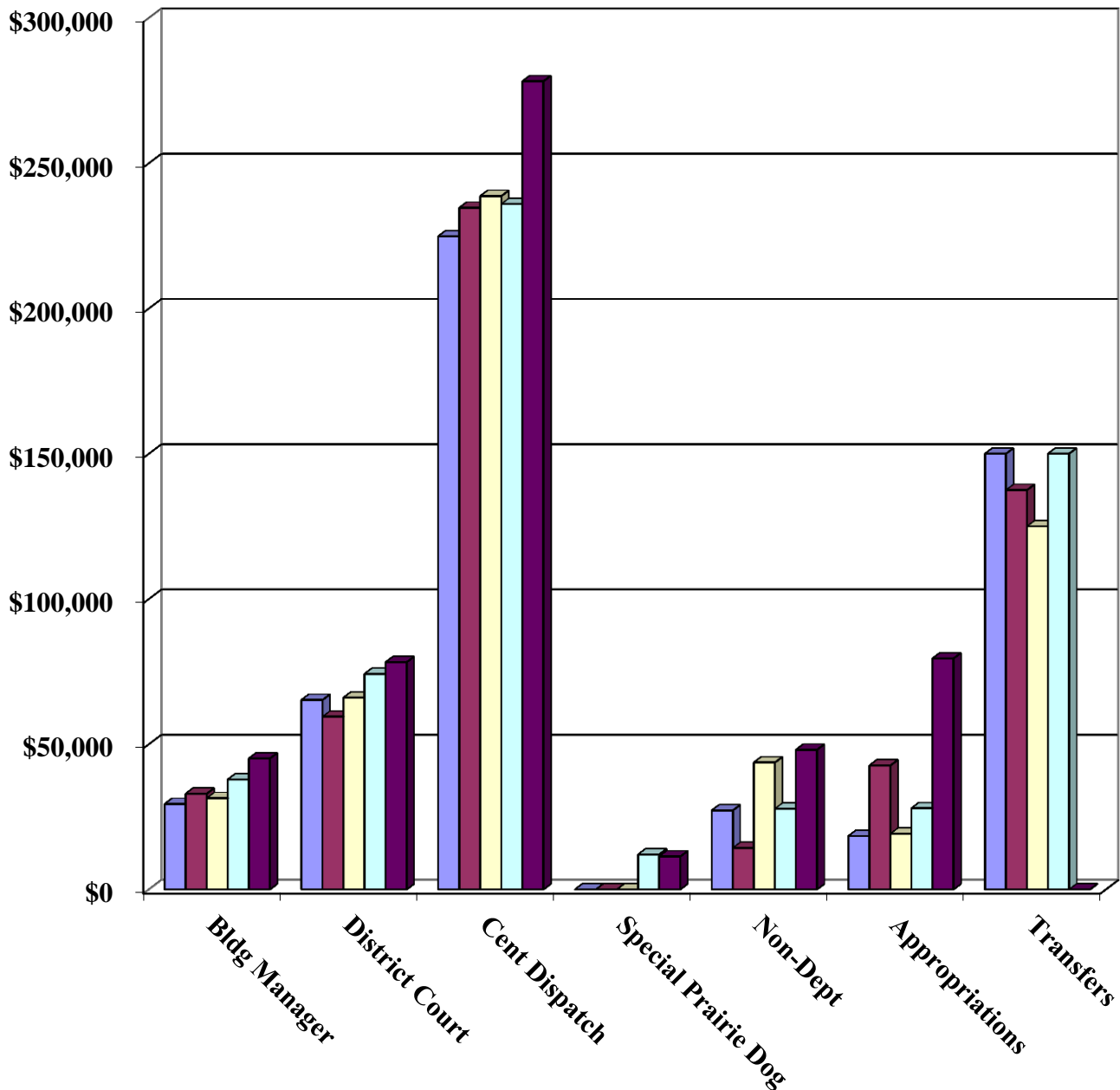
Sherman County General Fund Expenditures



For the Year Ended December 31,

2007 2008 2009 2010 2011

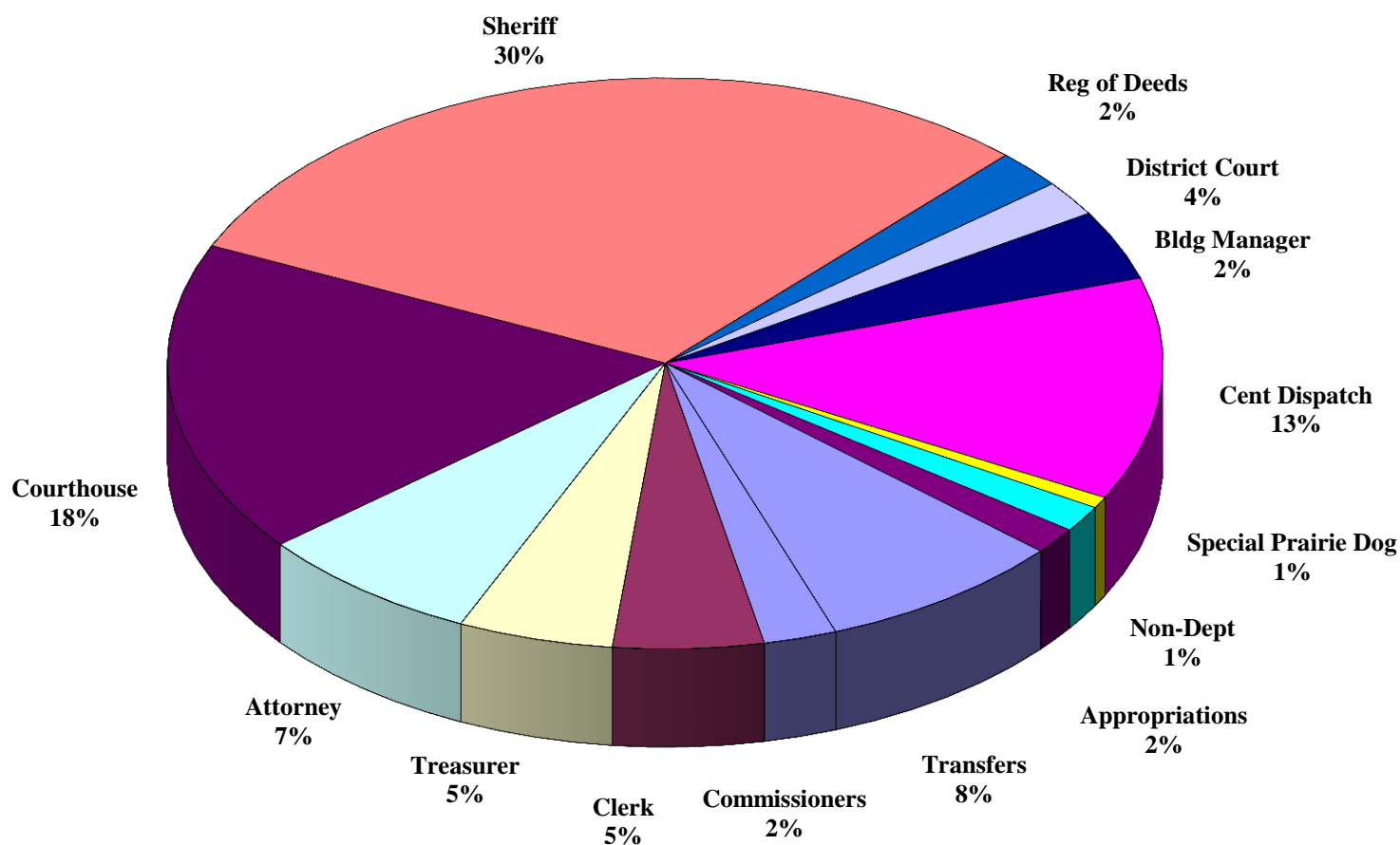
Sherman County General Fund Expenditures



For the Year Ended December 31,

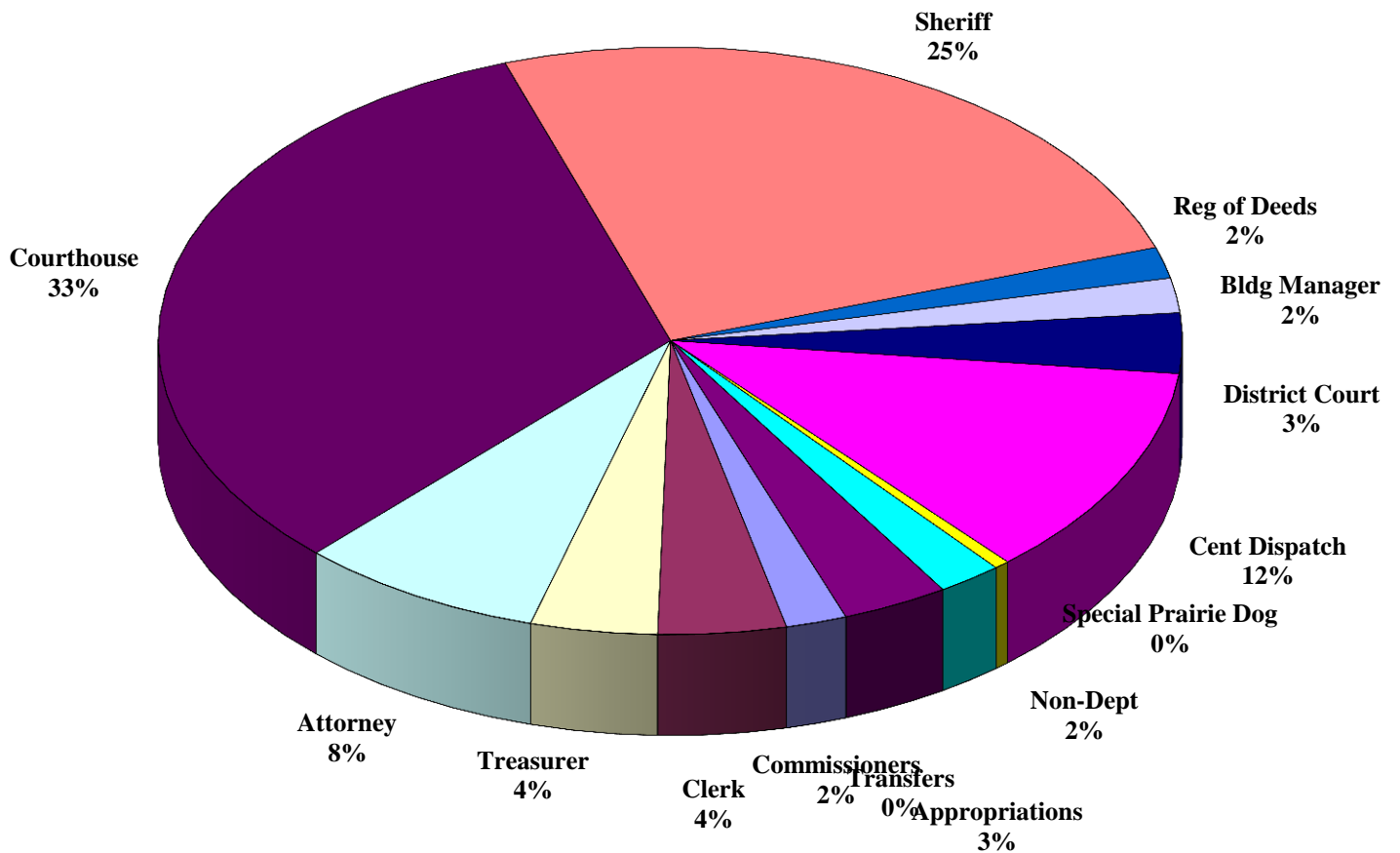
■ 2007 ■ 2008 ■ 2009 ■ 2010 ■ 2011

Sherman County General Fund Expenditures



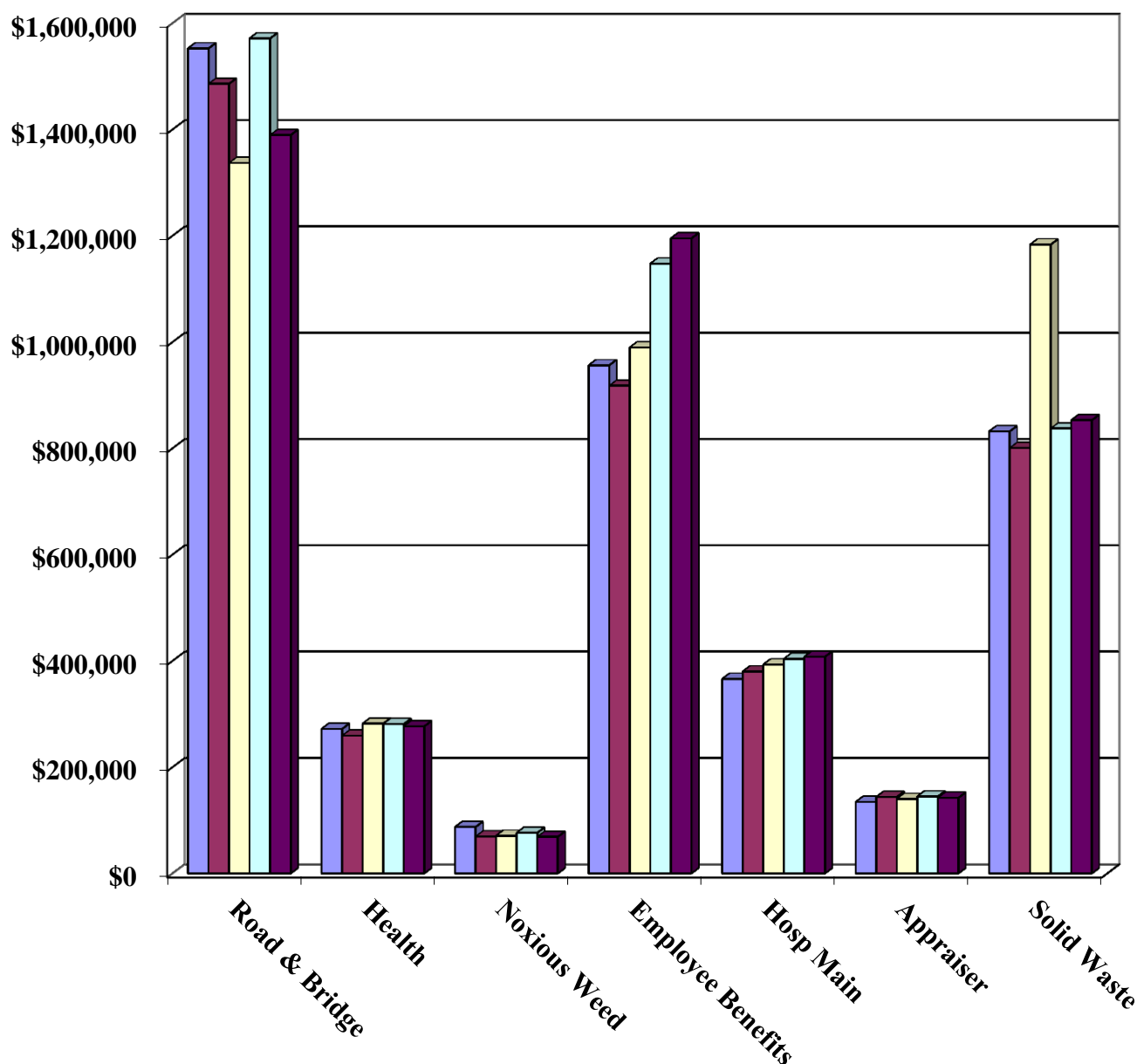
2010

Sherman County General Fund Expenditures



2011

Sherman County Selected Fund Expenditures



For the Year Ended December 31,

2007 2008 2009 2010 2011